

POLARIS INDUSTRIES INC/MN  
Form 8-K  
April 20, 2011  
UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): April 20, 2011

**POLARIS INDUSTRIES INC.**

(Exact name of Registrant as specified in its charter)

**Minnesota**                      **1-11411**                      **41-1790959**  
(State of Incorporation)    (Commission File Number)    (I.R.S. Employer Identification No.)

**2100 Highway 55**  
**Medina, Minnesota 55340**  
(Address of principal executive offices)  
(Zip Code)

**(763) 542-0500**  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02 Results of Operations and Financial Condition.**

On April 20, 2011, Polaris Industries Inc. (the “Company”) issued a press release announcing the Company’s first quarter financial results for the reporting period ended March 31, 2011. On April 20, 2011, the Company also hosted its quarterly earnings conference call, which was accessible to the public. A recording of the conference call will be available through the end of the business day on April 27, 2011 by dialing 800-642-1687 in the U.S. and Canada, or 706-645-9291 Internationally, and on the Company’s website, [www.polarisindustries.com/irhome](http://www.polarisindustries.com/irhome).

A copy of the Company’s press release is furnished as Exhibit 99.1 attached hereto and a copy of the presentation materials discussed during the conference call is being furnished as Exhibit 99.2 to this Current Report on Form 8-K.

**Item 7.01 Regulation FD Disclosure.**

The disclosures set forth in Item 2.02 above are hereby incorporated by reference into this Item 7.01.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits.**

99.1 Press Release dated April 20, 2011 of Polaris Industries Inc.

99.2 Presentation materials dated April 20, 2011 of Polaris Industries Inc.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: April 20, 2011

POLARIS INDUSTRIES INC.

*/s/ Michael W. Malone*

Michael W. Malone

Vice President – Finance and

Chief Financial Officer of Polaris Industries Inc.

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release dated April 20, 2011 of Polaris Industries Inc.
99.2	Presentation materials dated April 20, 2011 of Polaris Industries Inc.