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POLARIS INDUSTRIES INC/MN Form 8-K February 11, 2009

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): February 11, 2009 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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 REGULATION FD DISCLOSURE.

Attached hereto as Exhibit 99.1 is a copy of materials dated February 11, 2009 and prepared with respect to presentations to investors and others that may be made by senior officers of Polaris Industries Inc. (the Company). These materials are also available on the Company s website at www.polarisindustries.com. These materials replace and supersede the presentation materials included as Exhibit 99.1 to the Company s Current Report on Form 8-K furnished to the Securities and Exchange Commission on September 22, 2008.

The information contained in this report is furnished and not deemed to be filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. The information in this Current Report shall not be incorporated by reference into any filing or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing or document.

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SIGNATURE

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: February 11, 2009

POLARIS INDUSTRIES INC.

/s/ Michael W. Malone
Michael W. Malone
Vice President Finance,
Chief Financial Officer and
Secretary of Polaris Industries Inc.

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EXHIBIT INDEX

Exhibit No. Description

99.1 Presentation materials dated February 11, 2009.

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