

POLARIS INDUSTRIES INC/MN
Form 10-K/A
December 16, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

(Amendment No. 2)

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934**

For the fiscal year ended December 31, 2010

Commission file number 001-11411

POLARIS INDUSTRIES INC.

(Exact name of registrant as specified in its charter)

Minnesota
(State or other jurisdiction of
incorporation or organization)
2100 Highway 55, Medina MN
(Address of principal executive offices)

(763) 542-0500

41-1790959
(I.R.S. Employer
Identification No.)
55340
(Zip Code)

(Registrant's telephone number, including area code)

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Securities registered pursuant to Section 12(b) of the Act:

Title of Class	Name of Each Exchange on Which Registered
Common Stock, \$.01 par value	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of the registrant's common stock held by non-affiliates of the registrant was approximately \$1,745,902,000 as of June 30, 2010, based upon the last sales price per share of the registrant's Common Stock, as reported on the New York Stock Exchange on such date.

As of February 16, 2011, 34,097,865 shares of Common Stock, \$.01 par value, of the registrant were outstanding.

DOCUMENTS INCORPORATED BY REFERENCE:

Portions of the registrant's Annual Report to Shareholders for the year ended December 31, 2010 (the "2010 Annual Report") furnished to the Securities and Exchange Commission are incorporated by reference into Part II of this Form 10-K.

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Portions of the definitive Proxy Statement for the registrant's Annual Meeting of Shareholders to be held on April 28, 2011 to be filed with the Securities and Exchange Commission within 120 days after the end of the fiscal year covered by this report (the 2011 Proxy Statement), are incorporated by reference into Part III of this Form 10-K.

EXPLANATORY NOTE

We filed the Annual Report on Form 10-K for the year ended December 31, 2010 for Polaris Industries Inc. (the Company) with the Securities and Exchange Commission on March 1, 2011 (the Original Filing). On November 22, 2011, we filed Amendment No. 1 on Form 10-K/A (Amendment 1) to re-file Exhibit 13 thereto to include the Company's Selected Financial Data, which was incorporated by reference from the Company's 2010 annual report, but was inadvertently omitted from Exhibit 13 to the Original Filing.

We are filing this Amendment No. 2 on Form 10-K/A (Amendment 2) to replace and supersede Amendment 1 in its entirety. In addition to re-filing Exhibit 13 as described above, this Amendment 2 includes the certifications required to be filed as Exhibit 31 (the 302 Certifications) that were inadvertently omitted from Amendment 1 (Amendment 1 inadvertently included the certifications filed as Exhibit 32 (the 906 Certifications) instead).

Except as described above, no other changes have been made to the Original Filing, and this Amendment 2 does not otherwise amend, update or change the financial statements or disclosures in the Original Filing.

PART IV

Item 15.

(a)

3. Exhibits

- 13 Portions of the Annual Report to Security Holders for the Year Ended December 31, 2010 included pursuant to Note 2 to General Instruction G.
- 31.a Certification of Chief Executive Officer required by Exchange Act Rule 13a-14(a).
- 31.b Certification of Chief Financial Officer required by Exchange Act Rule 13a-14(a).

Signatures

Pursuant to the requirements of Section 13 or 15(d) 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.

Dated: December 16, 2011

POLARIS INDUSTRIES INC.

/s/ Michael W. Malone
Michael W. Malone

Vice President Finance and

Chief Financial Officer

EXHIBIT INDEX

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