

POLARIS INDUSTRIES INC/MN

Form 8-K

April 12, 2007

Table of Contents

**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 12, 2007
POLARIS INDUSTRIES INC.
(Exact name of Registrant as specified in its charter)**

| | | |
|--|---|---|
| Minnesota (State of Incorporation) | 1-11411 (Commission File Number) | 41-1790959 (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(b) under the Exchange Act (17 CFR 240.14a-12(b))
 - 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))
-

TABLE OF CONTENTS

Item 2.02 Results of Operations and Financial Condition.

SIGNATURE

EXHIBIT INDEX

Exhibit 99.1

Table of Contents

Item 2.02 Results of Operations and Financial Condition.

On April 12, 2007, Polaris Industries Inc. (the Company) issued a news release announcing the Company's first quarter financial results for the reporting period ended March 31, 2007. A copy of the Company's news release is furnished as Exhibit 99.1 to this Current Report on Form 8-K. On April 12, 2007, 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 19, 2007 by dialing 800-642-1687 in the U.S. and Canada or 706-645-9291 for international calls and entering passcode 4153976, and on the Company's website,

www.polarisindustries.com.

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.

Table of Contents

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: April 12, 2007

POLARIS INDUSTRIES INC.

/s/ Michael W. Malone

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

3

Table of Contents

EXHIBIT INDEX

| Exhibit No. | Description |
|-------------|--|
| 99.1 | News Release dated April 12, 2007 of Polaris Industries Inc. |

4