

POLARIS INDUSTRIES INC/MN

Form 8-K

August 14, 2007

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**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): August 14, 2007  
**POLARIS INDUSTRIES INC.**  
(Exact name of Registrant as specified in its charter)**

<b>Minnesota</b> (State of Incorporation)	<b>1-11411</b> (Commission File Number)	<b>41-1790959</b> (I.R.S. Employer Identification No.)
	<b>2100 Highway 55</b> <b>Medina, Minnesota 55340</b> (Address of principal executive offices) (Zip Code) <b>(763) 542-0500</b> (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))
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SIGNATURE

EXHIBIT INDEX

News Release

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**Item 7.01 Regulation FD Disclosure.**

On August 14, 2007, the Company issued a news release which reaffirmed its guidance for full year 2007 earnings from continuing operations of \$2.95 to \$3.05 per diluted share, which guidance was originally issued as part of its second quarter earnings release dated July 17, 2007. The July 17, 2007 news release was filed previously as Exhibit 99.1 to the Company's Form 8-K filed on July 17, 2007. A copy of the August 14, 2007 news release is attached as Exhibit 99.1 to this Current Report on Form 8-K.

**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.**

**Item 8.01 Other Events.**

On August 14, 2007, the Company also announced the completion of its previously announced accelerated share repurchase transaction. A copy of the August 14, 2007 news release is attached as Exhibit 99.1 to this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

99.1 News Release dated August 14, 2007

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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: August 14, 2007

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	News Release dated August 14, 2007 of Polaris Industries Inc.

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