

POLARIS INDUSTRIES INC/MN

Form 10-Q/A

November 01, 2007

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 10-Q/A**

(Mark one)

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

For the quarterly period ended September 30, 2007

OR

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

For the transition period from _____ to _____

Commission File Number 1-11411

Polaris Industries Inc.

(Exact name of registrant as specified in its charter)

Minnesota

41-1790959

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

2100 Highway 55, Medina, MN

55340

(Address of principal executive offices)

(Zip Code)

(763) 542-0500

(Registrant's telephone number, including area code)

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 is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (check one):

Large accelerated filer Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

As of October 26, 2007, 34,999,034 shares of Common Stock of the issuer were outstanding.

EXPLANATORY NOTE

This amendment to the Form 10-Q for the quarterly period ended September 30, 2007 (the Report) is being filed for the sole purpose of furnishing the number of shares of common stock of the Registrant outstanding as of October 26, 2007. As of October 26, 2007, the Registrant had 34,999,034 shares of common stock outstanding. This information was inadvertently omitted from the cover page of the Report filed on October 31, 2007.

Item 6 Exhibits

(a) Exhibits

Exhibit 31.a Certification of Chief Executive Officer Section 302

Exhibit 31.b Certification of Chief Financial Officer Section 302

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.

POLARIS INDUSTRIES INC.
(Registrant)

Date: October 31, 2007

/s/ Thomas C. Tiller
Thomas C. Tiller
Chief Executive Officer
(Principal Executive Officer)

Date: October 31, 2007

/s/ Michael W. Malone
Michael W. Malone
Vice President - Finance,
Chief Financial Officer, and Secretary
(Principal Financial and Chief
Accounting Officer)