### POLARIS INDUSTRIES INC/MN

Form SC 13G February 17, 2009

SUBJECT COMPANY:

COMPANY DATA:

COMPANY CONFORMED NAME: POLARIS INDUSTRIES INC.

CENTRAL INDEX KEY: 0000931015

STANDARD INDUSTRIAL CLASSIFICATION: MISCELLANEOUS TRANSPORATION[3790]

IRS NUMBER: 41-1790959

STATE OF INCORPORATION: MN

FISCAL YEAR END: 1231

FILING VALUES:

FORM TYPE: SC 13G SEC ACT: 1934 Act SEC FILE NUMBER: 001-9627

FILM NUMBER:

BUSINESS ADDRESS:

2100 HIGHWAY 55 STREET 1:

STREET 2:

CITY: MEDINA

STATE:

7.TP: 55340 BUSINESS PHONE: 7635420500

MAIL ADDRESS:

2100 HIGHWAY 55 STREET 1:

STREET 2:

CITY: MEDINA

STATE: MN

55340 ZIP:

FORMER COMPANY:

FORMER CONFORMED NAME: DATE OF NAME CHANGE:

FORMER COMPANY:

FORMER CONFORMED NAME: DATE OF NAME CHANGE:

FILED BY:

COMPANY DATA:

COMPANY CONFORMED NAME: LSV ASSET MANAGEMENT CENTRAL INDEX KEY: 0001050470

IRS NUMBER: 23-2772200

STATE OF INCORPORATION: DE

FISCAL YEAR END: 1231

FILING VALUES:

FORM TYPE: SC 13G

BUSINESS ADDRESS:

1 N. WACKER DRIVE

STREET 1: 1 N. WACKER
STREET 2: SUITE 4000
CHICAGO

STATE: IL

ZIP: 60606 BUSINESS PHONE: 3124602443

MAIL ADDRESS:

STREET 1: 1 N. WACKER DRIVE STREET 2: SUITE 4000 CITY: CHICAGO CITY: STATE: IL

ZIP: 60606

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

> > SCHEDULE 13G

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b) (AMENDMENT NO. \_\_\_\_) \*

> POLARIS INDUSTRIES INC. (Name of Issuer)

Class A Common Stock, no par value per share (Title of Class of Securities)

> 731068102 (CUSIP Number)

December 31, 2008 (Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

[] Rule 13d-1(c)

[ ] Rule 13d-1(d)

1.	I.R.S. I	REPORTING PERSONS DENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) t Management 00
2.	CHECK TE	E APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)  (a) [] (b) []
3.	SEC USE	ONLY
4.		HIP OR PLACE OF ORGANIZATION Delaware
		5. SOLE VOTING POWER 1,631,408
SH. BENEF	BER OF ARES ICIALLY ED BY	6. SHARED VOTING POWER 0
REP( PE)	ACH ORTING	7. SOLE DISPOSITIVE POWER 1,631,408
	ITH	8. SHARED DISPOSITIVE POWER 0
9.	AGGREGAT 1,631,40	E AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8
10.	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)	
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.037%	
12.	TYPE OF	REPORTING PERSON (See Instructions)
ITEM	1(A).	NAME OF ISSUER. POLARIS INDUSTRIES INC.
ITEM	1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES. 2100 HIGHWAY 55 MEDINA, MN 55340
ITEM :	2(A).	NAMES OF PERSON FILING. LSV ASSET MANAGEMENT
ITEM :	2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.  1 N. WACKER DRIVE, SUITE 4000 CHICAGO, IL 60606
ITEM :	2(C).	CITIZENSHIP.

State of Delaware

- ITEM 2(D). TITLE OF CLASS OF SECURITIES. COMMON STOCK, CLASS A
- ITEM 2(E). CUSIP NUMBER. 731068102
- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:
  - (a) [ ] Broker or dealer registered under Section 15 of the Exchange Act.
  - (b) [ ] Bank as defined in Section 3(a)(6) of the Exchange Act.
  - (c) [ ] Insurance company as defined in Section 3(a)(19) of the Exchange Act.
  - (d) [] Investment company registered under Section 8 of the Investment Company Act.
  - (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
  - (f) [ ] An employee benefit plan or endowment fund in accordance with Rule  $13d-1\,(b)\,(1)\,(ii)\,(F)\,;$
  - (g) [ ] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
  - (h) [ ] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
  - (i) [ ] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
  - (j) [ ] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
- ITEM 4. OWNERSHIP.
  - (a) Amount beneficially owned: 1,631,408 shares
  - (b) Percent of class: 5.037%
  - (c) Number of shares as to which the person has:
    - (i) Sole power to vote or to direct the vote: 1,631,408
    - (ii) Shared power to vote or to direct
       the vote: 0
    - (iii) Sole power to dispose or to direct
       the disposition of: 1,631,408
    - (iv) Shared power to dispose or to direct
       the disposition of: 0
- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

N/A

IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING

ITEM 7. COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

N/A

ITEM 10. CERTIFICATIONS.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

#### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 11, 2009

LSV ASSET MANAGEMENT

By: Tremaine Atkinson
Title:Chief Operating Officer