POLARIS INDUSTRIES INC/MN Form 8-K April 20, 2006

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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): April 20, 2006 POLARIS INDUSTRIES INC.

(Exact name of Registrant as specified in its charter)

Minnesota 1-11411 41-1790959

(State of Incorporation)

(Commission File Number)
2100 Highway 55

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

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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12(b))
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 7.01 REGULATION FD DISCLOSURE

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Presentation Materials

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Item 7.01 REGULATION FD DISCLOSURE.

The presentation materials attached as Exhibit 99.1 to this report will be used by Thomas C. Tiller, Chief Executive Officer of Polaris Industries Inc. (the Company), and Bennett J. Morgan, President and Chief Operating Officer of the Company, at the Annual Meeting of Shareholders on April 20, 2006. These materials are also available on the Company s website at **www.polarisindustries.com**. These materials replace and supercede the presentation materials included as Exhibit 99.1 to the Company s Current Report on Form 8-K furnished to the Securities and Exchange Commission on April 21, 2005.

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.

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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: April 20, 2006

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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