

POLARIS INDUSTRIES INC/MN

Form S-8 POS

December 03, 2007

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Registration No. 333-110541

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM S-8
POST-EFFECTIVE AMENDMENT TO
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

POLARIS INDUSTRIES INC.

(Exact name of registrant as specified in its charter)

Minnesota

(State or other jurisdiction of incorporation or
organization)

41-1790959

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

2100 Highway 55

Medina, Minnesota 55340

(Address of principal executive offices)

POLARIS INDUSTRIES INC.

2003 NON-EMPLOYEE DIRECTOR STOCK OPTION PLAN

(Full title of the plan)

**Michael W. Malone, Vice President-Finance,
Chief Financial Officer, and Secretary**

Polaris Industries Inc.

2100 Highway 55

Medina, Minnesota 55340

(Name and address of agent for service)

(763) 542-0500

(Telephone number, including area code, of agent for service)

Copy to:

James C. Melville

Kaplan, Strangis and Kaplan, P.A.

5500 Wells Fargo Center, 90 South Seventh Street

Minneapolis, Minnesota, 55402

(612) 375-1138

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SIGNATURES

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DEREGISTRATION

This Post-Effective Amendment to the Registration Statement on Form S-8 (File No. 333-110541) (the 2003 Non-Employee Director Stock Option Plan Registration Statement) is filed for the purpose of acknowledging and advising that (i) the Registrant has replaced the Registrant's 2003 Non-Employee Director Stock Option Plan (the 2003 Non-Employee Director Stock Option Plan) with the Registrant's 2007 Omnibus Incentive Plan (the 2007 Omnibus Incentive Plan) and (ii) the Registrant has filed a new Registration Statement on Form S-8 on December 3, 2007 for the 2007 Omnibus Incentive Plan (the 2007 Omnibus Incentive Plan Registration Statement). The 2007 Omnibus Incentive Plan Registration Statement registers an aggregate of 1,750,000 shares of the Registrant's Common Stock, par value \$.01 per share (Common Stock). Of the aggregate shares of Common Stock being registered under the 2007 Omnibus Incentive Plan Registration Statement, 88,000 shares of Common Stock are hereby carried forward, in accordance with Instruction E of Form S-8, from those shares previously registered under the 2003 Non-Employee Director Stock Option Plan Registration Statement, but not issued or otherwise allocated to outstanding awards under the 2003 Non-Employee Director Stock Option Plan (the Unallocated Shares). As a result of this transfer, the Unallocated Shares will not be available for offer and sale under the 2003 Non-Employee Director Stock Option Plan after the effective date of this Post-Effective Amendment.

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SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Medina, State of Minnesota, on this 3rd day of December, 2007.

POLARIS INDUSTRIES INC.

By: /s/ Thomas C. Tiller
Thomas C. Tiller
Chief Executive Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date(s) indicated:

| Signature | Capacity | Date |
|--|--|------------------|
| /s/ Thomas C. Tiller Thomas C. Tiller | Chief Executive Officer and Director (Principal Executive Officer) | December 3, 2007 |
| /s/ Michael W. Malone Michael W. Malone | Vice President-Finance, Chief Financial Officer (Principal Financial and Accounting Officer) | December 3, 2007 |
| /s/ Gregory R. Palen Gregory R. Palen | Chairman and Director | December 3, 2007 |

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| Signature | Capacity | Date |
|--|----------|------------------|
| /s/ Andris A. Baltins Andris A. Baltins | Director | December 3, 2007 |
| /s/ Robert L. Caulk Robert L. Caulk | Director | December 3, 2007 |
| /s/ Annette K. Clayton Annette K. Clayton | Director | December 3, 2007 |
| /s/ John R. Menard, Jr. John R. Menard, Jr. | Director | December 3, 2007 |
| /s/ R.M. Schreck R.M. Schreck | Director | December 3, 2007 |
| /s/ William G. Van Dyke William G. Van Dyke | Director | December 3, 2007 |
| /s/ John P. Wiehoff John P. Wiehoff | Director | December 3, 2007 |