



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2011

Michael W. Malone  
Chief Financial Officer  
Polaris Industries Inc.  
2100 Highway 55  
Medina, MN 55340

**Re: Polaris Industries Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 01-11411**

Dear Mr. Malone:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief