



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2022

Robert P. Mack  
Chief Financial Officer  
Polaris Inc.  
2100 Highway 55  
Medina, Minnesota 55340

**Re: Polaris Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 15, 2022**  
**File No. 001-11411**

Dear Mr. Mack:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing