

POLARIS INDUSTRIES INC/MN
Form SC 13G/A
November 14, 2013

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

SCHEDULE 13G/A
Under the Securities Exchange Act of 1934
(Amendment No. 1)*

Polaris Industries Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

731068102

(CUSIP Number)

November 12, 2013

(Date of Event which Requires Filing of this Statement)

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

Rule 13d-1(b)

“ Rule 13d-1(c)

þ Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1. NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Fuji Heavy Industries Ltd.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a) " (b) "

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Japan

5. SOLE VOTING POWER

NUMBER OF
SHARES

None

6. SHARED VOTING POWER

BENEFICIALLY

OWNED BY

None

7. SOLE DISPOSITIVE POWER

EACH

REPORTING

None

PERSON WITH

8. SHARED DISPOSITIVE POWER

None

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

None

10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (see instructions) "

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.00%

12. TYPE OF REPORTING PERSON (see instructions)

CO

CUSIP No. 731068102

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Item 1.

(a) Name of Issuer

Polaris Industries Inc.

(b) Address of Issuer's Principal Executive Offices

2100 Highway 55, Medina, MN 55340

Item 2.

(a) Name of Person Filing

Fuji Heavy Industries Ltd.

(b) Address of the Principal Office or, if none, residence

Subaru Building

1-7-2 Nishi-Shinjuku

Shinjuku-ku, Tokyo 160-8316, Japan

(c) Citizenship

Japan

(d) Title of Class of Securities

Common Stock

(e) CUSIP Number

731068102

Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

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- (a) " Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
 - (b) " Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
 - (c) " Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
 - (d) " Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
 - (e) " An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
 - (f) " An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
 - (g) " A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
 - (h) " A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
 - (i) " A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
 - (j) " A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J);
 - (k) " Group, in accordance with §240.13d-1(b)(1)(ii)(J).
- Not applicable.

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned: None

(b) Percent of class: 0.00%

(c) Number of shares as to which the person has: None

(i) Sole power to vote or to direct the vote: None

(ii) Shared power to vote or to direct the vote: None

(iii) Sole power to dispose or to direct the disposition of: None

(iv) Shared power to dispose or to direct the disposition of: None

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.

Not applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

Not applicable

Item 8. Identification and Classification of Members of the Group.

Not applicable

Item 9. Notice of Dissolution of Group.

Not applicable

Item 10. Certification.

Not applicable

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: November 14, 2013

By: /s/ Susumu Okuyama

Name: Susumu Okuyama

Title: General Manager of Finance &
Accounting Department