

REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee
(Summary Page)

USE FEC MAILING LABEL OR TYPE OR PRINT

1. NAME OF COMMITTEE (In full) POLARIS INDUSTRIES INC. POLITICAL PARTICIPATION PROGRAM	RECEIVED FEDERAL ELECTION COMMISSION MAIL ROOM FEB 22 11 12 AM '99
ADDRESS (number and street) <input type="checkbox"/> Check if different than previously reported 1225 HIGHWAY 169 NORTH	2. FEC IDENTIFICATION NUMBER 00279497
CITY, STATE and ZIP CODE PLYMOUTH, MN 55441	3. <input checked="" type="checkbox"/> This committee has qualified as a multicandidate committee. (see FEC FORM 1M)

4. TYPE OF REPORT

- (a) April 15 Quarterly Report
 July 15 Quarterly Report
 October 15 Quarterly Report
 January 31 Year End Report
 July 31 Mid Year Report (Non-election Year Only)
 Termination Report
- Monthly Report Due On:
 February 20 June 20 October 20
 March 20 July 20 November 20
 April 20 August 20 December 20
 May 20 September 20 January 31
- 12-Day Pre-Election Report for the _____ (Type of Election)
 election on _____ in the State of _____
- 30-Day Post-Election Report following the General Election
 on _____ in the State of _____
- (b) Is this Report an Amendment? YES NO

SUMMARY	COLUMN A This Period	COLUMN B Calendar Year-to-Date
5. Covering Period 11-24-98 through 12-31-98		
6. (a) Cash on Hand January 1, 19 98		\$ 35,742.25
(b) Cash on Hand at Beginning of Reporting Period	\$ 29,629.46	
(c) Total Receipts (from Line 19)	\$ 1,808.60	\$ 11,695.81
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	\$ 31,438.06	\$ 47,438.06
7. Total Disbursements (from Line 3D)	\$ 0	\$ 16,000.00
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	\$ 31,438.06	\$ 31,438.06
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	For further information contact: Federal Election Commission 999 E Street, NW Washington, DC 20463 Toll Free 800-424-9630 Local 202-694-1100
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer Mary Zins	Date
Signature of Treasurer <i>Mary Zins</i>	02-16-99

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

DETAILED SUMMARY PAGE

OF RECEIPTS AND DISBURSEMENTS

PAGE 2, FEC FORM 3X

(revised 1/1/91)

NAME OF COMMITTEE

*Polaris Industries, Inc.
Political Participation Program*

REPORT COVERING PERIOD

FROM *11/24/98* TO *12/31/98*

I. Receipts

	COLUMN A Total This Period	COLUMN B Calendar Year	
11. Contributions (other than loans) From:			
a. Individual/Persons Other Than Political Committees			
i. Itemized (use Schedule A)	<i>1252.00</i>	<i>5845.38</i>	11(a)(i)
ii. Unitemized	<i>556.60</i>	<i>5850.43</i>	11(a)(ii)
iii. Total (add i and ii) >	<i>1808.60</i>	<i>11,695.81</i>	11(a)(iii)
b. Political Party Committees			11(b)
c. Other Political Committees (such as PACs)			11(c)
d. Total Contributions (add a ii, b and c) >			11(d)
12. Transfers From Affiliated/Other Party Committees			12
13. All Loans Received			13
14. Loan Repayments Received			14
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)			15
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees			16
17. Other Federal Receipts (Dividends, Interest, etc.)			17
18. Transfers from Nonfederal Account for Joint Activity			18
19. Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >	<i>1808.60</i>	<i>11,695.81</i>	19
20. Total Federal Receipts (subtract line 18 from line 19) >	<i>1808.60</i>	<i>11,695.81</i>	20

II. Disbursements

21. Operating Expenditures:			
a. Shared Federal/Non-Federal Activity (from Schedule H4)			
i. Federal Share			21(a)(i)
ii. Non-Federal Share			21(a)(ii)
b. Other Federal Operating Expenditures			21(b)
c. Total Operating Expenditures (add a i, a ii, and b) >			21(c)
22. Transfers to Affiliated/Other Party Committees			22
23. Contributions to Federal Candidates/Committees and Other Political Committees	<i>0</i>	<i>0</i>	23
24. Independent Expenditures (use Schedule E)			24
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)			25
26. Loan Repayments Made			26
27. Loans Made			27
28. Refunds of Contributions To:			
a. Individual/Persons Other Than Political Committees			28(a)
b. Political Party Committees			28(b)
c. Other Political Committees (such as PACs)			28(c)
d. Total Contribution Refunds (add a, b and c) >			28(d)
29. Other Disbursements			29
30. Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >	<i>0</i>	<i>0</i>	30
31. Total Federal Disbursements (subtract line 21 a ii from line 30) >	<i>0</i>	<i>0</i>	31

III. Net Contributions/Operating Expenditures

32. Total Contributions (other than loans) (from line 11d)	<i>1808.60</i>	<i>11,695.81</i>	32
33. Total Contribution Refunds (from line 28d)			33
34. Net Contributions (other than loans) (subtract line 33 from 32)	<i>1808.60</i>	<i>11,695.81</i>	34
35. Total Federal Operating Expenditures (add 21 a i and 21 b) >	<i>0</i>	<i>0</i>	35
36. Offsets to Operating Expenditures (from line 15)			36
37. Net Operating Expenditures (subtract line 36 from 35) >	<i>0</i>	<i>0</i>	37

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for committee purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

Polaris Industries Inc. Political Participation Program

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt this Period
Kenneth D. Larson 1225 Highway 169 North Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: President	Aggregate Year-to-Date > \$	760.00
			- 0 -
W. Hall Wendel, Jr. 1225 Highway 169 North Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: CEO	Aggregate Year-to-Date > \$	1620.00
			300.00
Baxter Charles 1225 HWY 169 N Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: VP Engineering	Aggregate Year-to-Date > \$	540.00
			100.00
Jeff Bjorkman 1225 HWY 169 N Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: VP Manufacturing	Aggregate Year-to-Date > \$	540.00
			100.00
Ed Stromer 1225 HWY 169 N Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: VP Marketing	Aggregate Year-to-Date > \$	520.00
			97.00
David Thompson 1225 HWY 169 N Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: Employee Hawaii	Aggregate Year-to-Date > \$	432.00
			80.00
Terry Vestoff 1225 HWY 169 N Plymouth, MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: Hawaii	Aggregate Year-to-Date > \$	300.00
			- 0 -

SUBTOTAL of Receipts This Page (optional)

677.00

TOTAL This Period (last page this line number only)

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NAME OF COMMITTEE (In Full)

Polaris Industries Inc. Political Participation Program

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Timothy DeMong 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Dist. Manager</u>	Aggregate Year-to-Date: <u>405.00</u>	<u>75.00</u>
B. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Jim Bernat 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Manager</u>	Aggregate Year-to-Date: <u>270.00</u>	<u>50.00</u>
C. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Claude Picard 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>PWC Manager</u>	Aggregate Year-to-Date: <u>50.00</u>	<u>100.00</u>
D. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Gary Olson 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Systems Manager</u>	Aggregate Year-to-Date: <u>405.00</u>	<u>75.00</u>
E. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Thomas Ruschaupt 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Sales Manager</u>	Aggregate Year-to-Date: <u>500.00</u>	<u>- 0 -</u>
F. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Richard Stronge 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Plant Manager</u>	Aggregate Year-to-Date: <u>405.00</u>	<u>75.00</u>
G. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Mark Dodge 1225 HWY 169 N PLYmouth MN 55441	Polaris Industries		
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation: <u>Sales Manager</u>	Aggregate Year-to-Date: <u>270.00</u>	<u>50.00</u>

SUBTOTAL of Receipts This Page (optional)

TOTAL This Period (last page this line number only)

425.00

SCHEDULE A

ITEMIZED RECEIPTS

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 3 OF 3

FOR LINE NUMBER 11a (1)

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NAME OF COMMITTEE (In Full)

Polaris Industries Inc.
POLITICAL PARTICIPATION PROGRAM

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Michael Malone 1225 HWY 169 N PLYMOUTH MN 55441	POLARIS INDUSTRIES		50.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation CFO	Aggregate Year-to-Date > \$ 270.00	
B. Full Name, Mailing Address and ZIP Code Albert Peras 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		50.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation Manager	Aggregate Year-to-Date > \$ 270.00	
C. Full Name, Mailing Address and ZIP Code Mike Trehey 1225 HWY 169 N Plymouth MN 55441	Polaris Industries		50.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation Manager	Aggregate Year-to-Date > \$ 270.00	
D. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation	Aggregate Year-to-Date > \$	
E. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation	Aggregate Year-to-Date > \$	
F. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation	Aggregate Year-to-Date > \$	
G. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt This Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Occupation	Aggregate Year-to-Date > \$	

SUBTOTAL of Receipts This Page (optional)

150.00


TOTAL This Period (last page this line number only)

1,252.00

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input type="checkbox"/> First Class Mail	POSTMARKED
<input checked="" type="checkbox"/> Registered/Certified Mail	POSTMARKED 2-19-99
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> Received from the House office of Records and Registration	Date of Receipt
<input type="checkbox"/> Received from the Senate Office of Public Records	Date of Receipt
<input type="checkbox"/> Other (Specify):	Postmarked and/or Date of Receipt
<input type="checkbox"/> Electronic Filing	
	2-22-99
PREPARER	DATE PREPARED