

SUBJECT COMPANY:

COMPANY DATA:

COMPANY CONFORMED NAME:	CBRL GROUP, INC.
CENTRAL INDEX KEY:	0001067294
STANDARD INDUSTRIAL CLASSIFICATION:	RETAIL-EATING PLACES[5812]
IRS NUMBER:	62-1749513
STATE OF INCORPORATION:	TN
FISCAL YEAR END:	0731

FILING VALUES:

FORM TYPE:	SC 13G
SEC ACT:	1934 Act
SEC FILE NUMBER:	001-9627
FILM NUMBER:	

BUSINESS ADDRESS:

STREET 1:	2100 HIGHWAY 55
STREET 2:	
CITY:	MEDINA
STATE:	MN
ZIP:	55340
BUSINESS PHONE:	7635420500

MAIL ADDRESS:

STREET 1:	2100 HIGHWAY 55
STREET 2:	
CITY:	MEDINA
STATE:	MN
ZIP:	55340

FORMER COMPANY:
FORMER CONFORMED NAME:
DATE OF NAME CHANGE:
FORMER COMPANY:
FORMER CONFORMED NAME:
DATE OF NAME CHANGE:

FILED BY:

COMPANY DATA:

COMPANY CONFORMED NAME:	LSV ASSET MANAGEMENT
CENTRAL INDEX KEY:	0001050470
IRS NUMBER:	23-2772200
STATE OF INCORPORATION:	DE
FISCAL YEAR END:	1231

FILING VALUES:

FORM TYPE:	SC 13G
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BUSINESS ADDRESS:

STREET 1:	1 N. WACKER DRIVE
STREET 2:	SUITE 4000
CITY:	CHICAGO
STATE:	IL
ZIP:	60606
BUSINESS PHONE:	3124602443

MAIL ADDRESS:

STREET 1:	1 N. WACKER DRIVE
STREET 2:	SUITE 4000
CITY:	CHICAGO
STATE:	IL

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

SCHEDULE 13G

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b)
(AMENDMENT NO. ____)*

POLARIS INDUSTRIES INC.
(Name of Issuer)

Class A Common Stock, no par value per share
(Title of Class of Securities)

731068102
(CUSIP Number)

December 31, 2007
(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)

Rule 13d-1(d)

1. NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
LSV Asset Management
23-2772200
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a)	<input type="checkbox"/>
(b)	<input type="checkbox"/>
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
State of Delaware
 5. SOLE VOTING POWER
1,762,552
 6. SHARED VOTING POWER
0
 7. SOLE DISPOSITIVE POWER
1,762,552
 8. SHARED DISPOSITIVE POWER
0
- | | | |
|--|-------------------------------------|--------------------------------|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
1,762,552 |
| 6. | SHARED VOTING POWER
0 | |
| 7. | SOLE DISPOSITIVE POWER
1,762,552 | |
| 8. | SHARED DISPOSITIVE POWER
0 | |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,762,552
 10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
5.04%
 12. TYPE OF REPORTING PERSON (See Instructions)
IA

ITEM 1(A). NAME OF ISSUER.
POLARIS INDUSTRIES INC.

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.
2100 HIGHWAT 55
MEDINA, MN 55340

ITEM 2(A). NAMES OF PERSON FILING.
LSV ASSET MANAGEMENT

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.
1 N. WACKER DRIVE, SUITE 4000
CHICAGO, IL 60606

ITEM 2(C). CITIZENSHIP.
State of Delaware

ITEM 2(D). TITLE OF CLASS OF SECURITIES.
COMMON STOCK, CLASS A

ITEM 2(E). CUSIP NUMBER.
731068102

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (a) Broker or dealer registered under Section 15 of the Exchange Act.
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) Investment company registered under Section 8 of the Investment Company Act.
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP.

(a) Amount beneficially owned: 1,762,552 shares

(b) Percent of class: 5.04%

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote:	1,762,552
(ii) Shared power to vote or to direct the vote:	0
(iii) Sole power to dispose or to direct the disposition of:	1,762,552
(iv) Shared power to dispose or to direct the disposition of:	0

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.
N/A
- ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.
N/A
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.
N/A
- ITEM 9. NOTICE OF DISSOLUTION OF GROUP.
N/A
- ITEM 10. CERTIFICATIONS.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

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: February 12, 2008

LSV ASSET MANAGEMENT

By: Tremaine Atkinson
Title:Chief Operating Officer