POLARIS.COM ONLINE OFF-ROAD VEHICLE COUPON OFFERS

WHAT: Polaris ORV will be generating online coupons to random visitors of Polaris.com

DATES: Offers begin displaying online 3/11/15

Offers stop displaying 5/31/15

OFFERS: 1 of 3 offers will be shown to the random web visitor; the visitor must complete

a form in order to receive an email with the coupon.

1-Year Free Limited Warranty

2-Year Free Limited Warranty

*All offers are valid with a purchase of a new Polaris Off-Road Vehicle (restrictions apply)

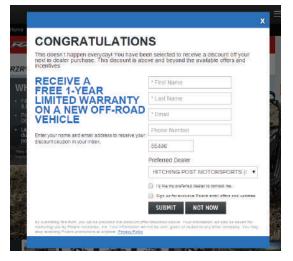
DEALER INSTRUCTIONS TO REDEEM:

Dealers must follow the redemptions instructions exactly as printed on the coupon.

NOTE: It is important to read instructions carefully. Mailed and faxed coupons will not be accepted.

Offers cannot be re-produced or copied.

OFFER DISCLAIMERS & DEALER REDEMPTION INSTRUCTIONS:



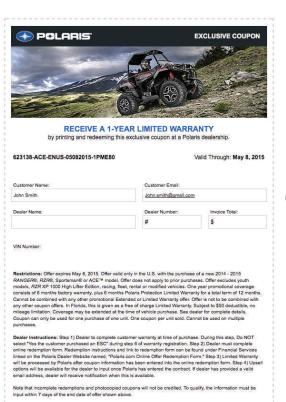
Email coupons are pre-populated based on information submitted by customer. Redeemed offers must match the name submitted online to the name listed on registration. Coupon codes are unique and can only be used once. Codes will be rejected if entered more than once.

The following is printed on all coupons generated to consumers. Customers must bring email coupon into dealership to redeem at the time of purchase.

OFFER	LEGAL	DEALER INSTRUCTIONS
1-Year Limited Warranty	Offer valid only in U.S. with the purchase of a new RANGER®, RZR®, Sportsman® or ACE™ model. Offer expires [Date]. Offer does not apply to prior purchases. Offer excludes youth models, RZR XP 1000 High Lifter Edition, racing, fleet, rental or modified vehicles. One year promotional coverage consists of 6 months factory warranty, plus 6 months Polaris Protection Limited Warranty for a total term of 12 months. Cannot be combined with any other promotional Extended or Limited Warranty offer. Offer is not to be combined with any other coupon offers. Including Florida, this is given as a free of charge Limited Warranty. Subject to \$50 deductible, no mileage limitation. Coverage may be extended at the time of vehicle purchase. See dealer for complete details. Coupon can only be used for one purchase of one unit. One coupon per unit sold. Cannot be used on multiple purchases.	Dealer Redemption Instructions: Must complete online redemption form. Mailed and faxed coupons will not be accepted. Step 1) Dealer to complete customer warranty at time of purchase. During this step, DO NOT select "Yes the customer purchased an ESC" during step 6 of warranty registration. Step 2) Dealer must complete online redemption form. Redemption form can be found under Financial Services linked on the Polaris Dealer Website named, "Polaris.com Online Offer Redemption Form." Step 3) Limited Warranty will be processed by Polaris after coupon information has been entered into the online redemption form. Step 4) Upsell options will be available for the dealer to input once Polaris has entered the contract. If dealer has provided a valid email address, dealer will receive notification when this is available. Note: Incomplete redemptions will not be credited. To qualify, information must be input within 7 days of the end date of offer shown on coupon. Dealers must complete online redemption based on instructions printed on coupon. Mailed and faxed coupons will not be accepted.
2-Year Limited Warranty	Offer valid only in U.S. with the purchase of a new <i>RANGER®</i> , <i>RZR®</i> , Sportsman® or ACE™ model. Offer expires [Date]. Offer does not apply to prior purchases. Offer excludes youth models, <i>RZR</i> XP 1000 High Lifter Edition, racing, fleet, rental or modified vehicles. Two year promotional coverage consists of 6 months factory warranty, plus 18 months Polaris Protection Limited Warranty for a total term of 24 months. Cannot be combined with any other promotional Extended or Limited Warranty offer. Offer is not to be combined with any other coupon offers. Including Florida, this is given as a free of charge Limited Warranty. Subject to \$50 deductible, no mileage limitation. Coverage may be extended at the time of vehicle purchase. See dealer for complete details. Coupon can only be used for one purchase of one unit. One coupon per unit sold. Cannot be used on multiple purchases.	

WHAT THE CUSTOMER SEES:





STEP 1:



- Coupon offer 'pop-up' box will appear at random for Polaris.com visitors.
- User must enter their name and email in order to receive a coupon that will be emailed to them.
- Pop-up disappears and customer continues where they left off (customer is not re-directed off page).

NEW: User has the option to select a preferred dealer (based on distance to closest Polaris Dealer) and if they would like the dealer to contact them. If the customer chooses to check this box, lead will be submitted to preferred dealer's Lead Management System.

STEP 2:

A pre-populated email coupon arrives in the customer's inbox within 5 minutes. The user prints the coupon and brings to the dealer to make the purchase. Coupons must have pre-populated customer name and valid code. Hand-written coupons will not be accepted.

EXAMPLE:

VALID AND ACCEPTED



VOID AND NOT ACCEPTED

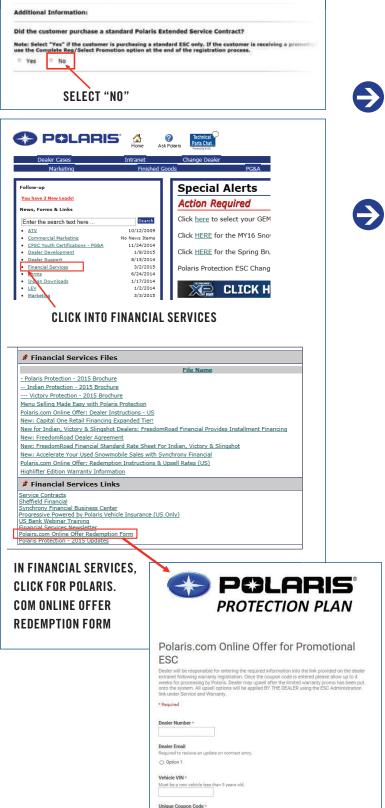


STEP 3:



The user prints the coupon and brings to the dealer to make the purchase. Dealer fulfills offer to the customer. The Dealer takes the form, completes it with dealership and purchase information, and follows instructions for redemption.

DEALER REDEMPTION INSTRUCTIONS



STEP 4: DEALER REDEMPTION INSTRUCTIONS

Dealers must complete online redemption based on instructions printed on coupon. Mailed and faxed coupons will not be accepted.

A) Dealer to complete customer warranty at time of purchase. During this Step 6 of the registration select NO to the question, "Did the customer purchased a standard Polaris Extended Service Contract"



B) Dealer must complete online redemption form. Redemption instructions and link to redemption form can be found under Financial Services linked on the Polaris Dealer Website named, "Polaris.com Online Offer Redemption Form."

C) Limited Warranty will be processed by Polaris after coupon information has been entered into the online redemption form.

D) Upsell options will be available for the dealer to input once Polaris has entered the contract. If dealer has provided a valid email address, dealer will receive notification when this is available.

Note: Incomplete redemptions will not be credited. To qualify, information must be input within 7 days of the end date of offer shown on coupon. Dealers must complete online redemption based on instructions printed on coupon. Mailed and faxed coupons will not be accepted.