



POLARIS[®]
INDUSTRIES INC.

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Thomas C. Tiller
Chief Executive Officer

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Wisconsin ATV Association, Inc.
Randy Harden
President
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Randy:

It has come to my attention that Brook Waalen of Luck, Wisconsin, has on several occasions referenced comments I've made about the use of ATVs for recreational purposes. I would like to weigh in on those comments since I believe they have been taken out of context and are being inaccurately represented.

As Mr. Waalen stated, about two-thirds of Polaris ATVs sold are used for work applications. It's true that Polaris makes tough, industry-leading machines that are designed to stand up to even the toughest work conditions and many multi-acre landowners rely on our utility ATVs to help them manage their property.

However, what needs to be clarified is that our riders often buy our utility ATVs for more than just work-related purposes. For that reason, our utility machines are designed in such a way that riders can tackle any tough job that comes their way and still have a great time with their machines out on the trails. Contrary to Mr. Waalen's statements, the majority of our utility ATV customers do participate in recreational riding. Additionally, Polaris offers a vast line-up of sport and high-performance ATVs with trail riding specifically in mind. These sport ATVs are very popular with riders and this segment of the market continues to grow.

It's relevant to note that a 2006 survey of our customers found that the majority of Polaris riders use their machines for both work and play. In fact, approximately 95 percent of the riders surveyed report using their machines for recreational riding, including hunting.

If there are members of the board who have questions about recreational ATV use and would like to speak with me, please let me know. I'd be happy to answer their questions and also discuss with them what Polaris is doing to promote responsible riding and trail maintenance.

Sincerely,

Tom Tiller
Chief Executive Officer