



**POLARIS**<sup>®</sup>  
**INDUSTRIES INC.**

May 24, 2006

Clerk of the Board  
Air Resources Board  
1001 "I" Street, 23<sup>rd</sup> Floor  
Sacramento, California 95814

Re: Public Hearing to Consider Adoption of New Emission Standards, Fleet Requirements,  
and Test Procedures for Forklifts and other Industrial Equipment  
Agenda Item 06-5-4, May 25, 2006 Board Hearing

To the Clerk of the Board:

Polaris Industries, Inc. (Polaris) submits these comments to the Air Resources Board (ARB) concerning the Proposed Amendments to the California Off-Road Emissions Regulations for Large Spark-Ignition (LSI) Engines.<sup>1</sup>

Polaris is a manufacturer of off highway vehicles sold in California that use all terrain vehicle (ATV) engines. Most of these products are certified in California as off-highway recreational vehicles (OHRV). Others, such as the Polaris RANGER, are currently certified as large spark ignition engines. The ATV engines in these vehicles and the vehicle applications themselves are not similar to, and should not be grouped with, true LSI engine applications such as Forklifts and other Industrial Equipment which often use automotive-based engines. Polaris requests that the ARB revise the applicability of the LSI rule accordingly.

Polaris previously filed comments dated June 21, 2005 on this LSI rulemaking. We have been working with ARB staff and other manufacturers since 2003 to achieve harmonization between ARB and EPA classification. The vehicles with ATV engines are covered by the EPA's recreational vehicle rules in 40 CFR Part 1051. We support the following language that has been proposed by ARB to be added in § 2430 (a)(3), Article 4.5, Title 13 of the California Code of Regulations.

PROPOSED REGULATION ORDER, PART 1  
California Code of Regulations, title 13, Article 4.5. Off-Road Large Spark-Ignition Engines  
§ 2430. Applicability.

(3) This article does not apply to engines in vehicles that are subject to the U.S.

<sup>1</sup> See Notice Of Public Hearing To Consider Adoption Of Emission Standards And Test Procedures For New 2007 And Later Off-Road Large Spark-Ignition (LSI) Engines And Fleet Requirements For Users Of Off-Road LSI Engines.

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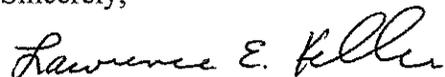
Environmental Protection Agency Regulations in Title 40, Code of Federal Regulations, Part 1051. In California, such engines and vehicles are subject to requirements of Title 13, California Code of Regulations, Chapter 9, Article 3, Off-Highway Recreational Vehicles and Engines, including any related provisions and guidelines that are applicable to Off-Highway Recreational Vehicles and Engines.

Polaris also recognizes the need for complementary language that would cover these engines and vehicles in the Off Highway Recreational Vehicle (OHRV) rules in 13 CCR 2410-2415. We are currently working with the ARB's Emission Research and Regulatory Development staff on potential modifications to the OHRV rules that would achieve this harmonization objective.

Polaris agrees that Article 4.5. Off-Road Large Spark-Ignition Engines, of Title 13, California Code of Regulations, should not be applicable to vehicles and engines that are subject to the U.S. EPA off-highway recreational vehicle and engine rules in 40 CFR Part 1051. We also agree that such vehicles and engines should be covered by ARB's requirements for Off-Highway Recreational Vehicles and Engines. This proposed harmonization with the EPA's regulatory classification structure is consistent with the intent of the ARB's LSI rule, which was developed for industrial and heavy-duty engine applications, and excludes recreational vehicles and engines.

Thank you for reviewing the issues we have raised in our meetings and comments. We look forward to continuing to work with ARB on issues related to off-road emission regulations.

Sincerely,



Lawrence E. Keller  
Corporate Manager  
Regulatory and Environmental Compliance  
Polaris Industries, Inc.