

NetGain Motors, Inc.

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Advertising Rebate Program

January 1, 2009

NetGain Motors, Inc. (NGM) is pleased to offer its Dealers this Advertising Rebate Program (ARP). The program is designed to assist **NGM** authorized and approved Dealer (**Dealer**) in covering the portion of advertising costs associated with products purchased through **NGM**, herein referred to as **Products**.

This program is effective January 1, 2006. All **Products** purchased since this date are eligible for this **ARP**. The **ARP** will remain in effect until cancelled or modified for any reason by **NGM**. **NGM** reserves the right to cancel this program at any time.

This **ARP** may be used for both electronic (i.e. Web Pages), and hard copy (i.e. printed) materials. Other advertising expenses may be allowable with prior written consent from **NGM**. Other allowable expenses may include such things as T-shirts, coffee cups, and other promotional items that are used to exclusively advertise the **Products**. **Dealer** names and logos may also appear on all forms of approved advertising, but the text point size used to identify the **Dealer** may not exceed the point size used for **Product's** by more than 3 point sizes. Sample copies of all items and hardcopy advertising must be provided to **NGM** along with the **ARP** Request Form (attachment A). In the case of electronic publishing, a valid and active URL must be provided that adheres to all applicable requirements.

Copies of all associated invoices from publishers, etc. must also be included with the rebate form. In the case of electronic publication, a copy of the Internet Service Provider (ISP) bill must be included.

The **ARP** may also be used to purchase promotional materials directly from NetGain when available. **Dealers** will be notified of available promotional items by Email.

NGM will provide **Dealer** with an Advertising Rebate Program folder that includes sample photos of **Products** (both electronic and hard copy) as well as sample **NGM** and **Products** logos. Graphs, charts, warranty information, performance information, and specifications may also be included.

When the **ARP** is applied to the costs of advertising, and the **Products** are only a portion of the items being advertised, the rebate amount will be a maximum of the proportionate page costs associated with the **Products**.

Total products purchased from **NGM** are available for this **ARP**. The **ARP** is based upon the total dollar sales amount made to a **Dealer** minus any returns or credits.

The following chart indicates total Product Sales amounts and the corresponding percentage of **ARP** dollars that may be applied.

| Amount Purchased | Rebate Percentage |
|----------------------------|-------------------|
| \$.01 - \$5,000.00 | 0% |
| \$5,000.01 - \$15,000.00 | .5% |
| \$15,000.01 - \$25,000.00 | 1% |
| \$25,000.01 - \$50,000.00 | 1.50% |
| \$50,000.01 - \$100,000.00 | 2.00% |
| \$100,000.01 + | 2.50% |

Once **ARP** credits have been approved by **NGM**, the total credits available for **ARP** will be reduced by the corresponding dollar amount. **ARP** credits must be applied and used within the calendar year in which they were earned. Any credits not applied for by the last day of March following the year in which the credits were generated are forfeited and not redeemable for **ARP**.

