



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

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**OKLAHOMA HORSE RACING  
COMMISSION  
STATISTICAL AUDIT REPORT OF  
GAMING OPERATIONS**

**BLUE RIBBON DOWNS RACINO, WILL  
ROGERS DOWNS AND REMINGTON PARK**

*NOVEMBER 2006*



**JEFF A. McMAHAN, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS  
AND REMINGTON PARK  
NOVEMBER 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

December 12, 2006

**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

Transmitted herewith is the Statistical Report of Gaming Operations for Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of November 2006, which is the result of our monitoring and data accumulation.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during this time.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight by issuing reports that serve as a management tool to the state. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

Sincerely,

  
JEFFA. McMAHAN, CFE  
State Auditor and Inspector

**OKLAHOMA HORSE RACING COMMISSION  
STATISTICAL REPORT OF GAMING OPERATIONS  
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS AND REMINGTON PARK  
FOR THE MONTH OF NOVEMBER 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

**TO THE MEMBERS OF THE OKLAHOMA  
HORSE RACING COMMISSION**

We compiled the information presented in this report from the statistical data obtained from the gaming vendors and licensees located at Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park for the month of November 2006.

We were not engaged to perform an audit in accordance with generally accepted auditing standards, the objective of which would be the expression of an opinion on specified elements or accounts. Accordingly, we do not express such an opinion. This report relates only to the procedures specified above and does not extend to any financial statements of the racetracks or racinos taken as a whole.

In planning and performing these procedures, we considered the internal control structure of the gaming departments; however, our procedures were substantially less in scope than the procedures we would have applied if we had been engaged to express an opinion on the internal controls. Accordingly, we do not express an opinion on their internal control structure.

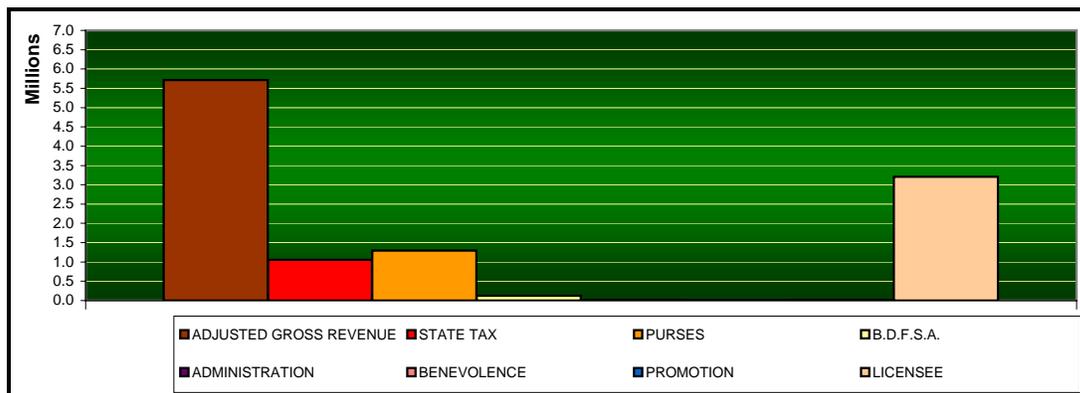
Sincerely,

  
JEFF A. McMAHAN, CFE  
State Auditor and Inspector

December 8, 2006

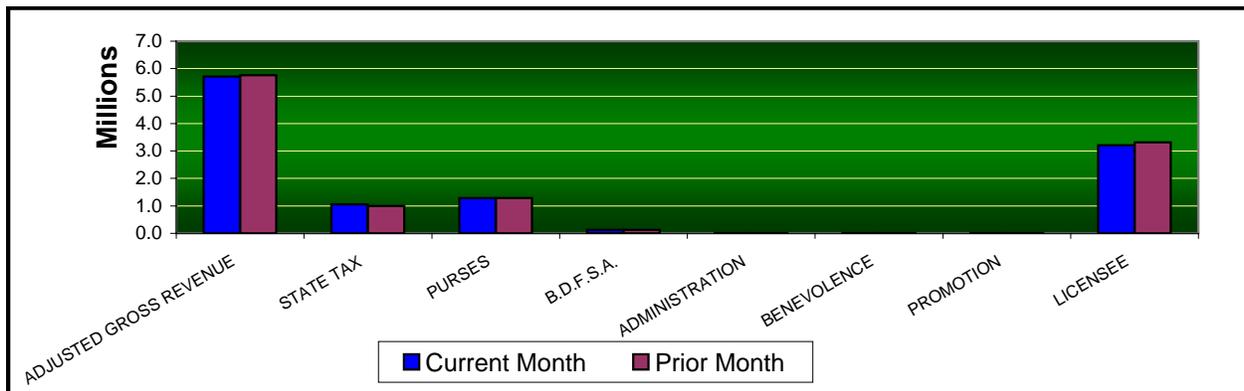
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS NOVEMBER 2006

|                                  | <u>TOTAL</u>          | <u>BLUE<br/>RIBBON<br/>DOWNS</u> | <u>WILL<br/>ROGERS<br/>DOWNS</u> | <u>REMINGTON<br/>PARK</u> |
|----------------------------------|-----------------------|----------------------------------|----------------------------------|---------------------------|
| Gaming Days This Month           | 90                    | 30                               | 30                               | 30                        |
| Opening Date                     |                       | 10/17/05                         | 12/09/05                         | 11/21/05                  |
| Adjusted Gross Revenue           | <u>\$5,715,933.76</u> | <u>\$318,393.39</u>              | <u>\$1,304,247.44</u>            | <u>\$4,093,292.93</u>     |
| <b>State Tax</b>                 |                       |                                  |                                  |                           |
| Higher Education Trust Fund      | 126,344.07            | 3,820.72                         | 15,650.97                        | 106,872.38                |
| Education Reform                 | 926,523.18            | 28,018.62                        | 114,773.77                       | 783,730.79                |
| <b>Purse Fund</b>                |                       |                                  |                                  |                           |
| <u>Purses</u>                    |                       |                                  |                                  |                           |
| Thoroughbred                     | 624,427.79            | 31,700.04                        | 155,824.96                       | 436,902.79                |
| Quarterhorse                     | 580,737.51            | 31,700.04                        | 155,824.96                       | 393,212.51                |
| Paint & Appaloosa                | 85,362.51             | 7,044.46                         | 34,627.77                        | 43,690.28                 |
| <u>Breeding Development Fund</u> |                       |                                  |                                  |                           |
| <u>Special Account</u>           |                       |                                  |                                  |                           |
| Thoroughbred                     | 63,501.13             | 3,223.73                         | 15,846.61                        | 44,430.79                 |
| Quarterhorse                     | 59,058.05             | 3,223.73                         | 15,846.61                        | 39,987.71                 |
| Paint & Appaloosa                | 8,680.94              | 716.39                           | 3,521.47                         | 4,443.08                  |
| <u>Administration</u>            |                       |                                  |                                  |                           |
| Thoroughbred                     | 7,055.67              | 358.19                           | 1,760.73                         | 4,936.75                  |
| Quarterhorse                     | 6,562.00              | 358.19                           | 1,760.73                         | 4,443.08                  |
| Paint & Appaloosa                | 964.56                | 79.60                            | 391.28                           | 493.68                    |
| <u>Benevolence</u>               |                       |                                  |                                  |                           |
| Thoroughbred                     | 3,527.85              | 179.10                           | 880.37                           | 2,468.38                  |
| Quarterhorse                     | 3,281.01              | 179.10                           | 880.37                           | 2,221.54                  |
| Paint & Appaloosa                | 482.28                | 39.80                            | 195.64                           | 246.84                    |
| <u>Promotions</u>                |                       |                                  |                                  |                           |
| Thoroughbred                     | 7,055.67              | 358.19                           | 1,760.73                         | 4,936.75                  |
| Quarterhorse                     | 6,562.00              | 358.19                           | 1,760.73                         | 4,443.08                  |
| Paint & Appaloosa                | 964.56                | 79.60                            | 391.28                           | 493.68                    |
| <b>Licensee</b>                  | <b>\$3,204,842.98</b> | <b>\$206,955.70</b>              | <b>\$782,548.46</b>              | <b>\$2,215,338.82</b>     |



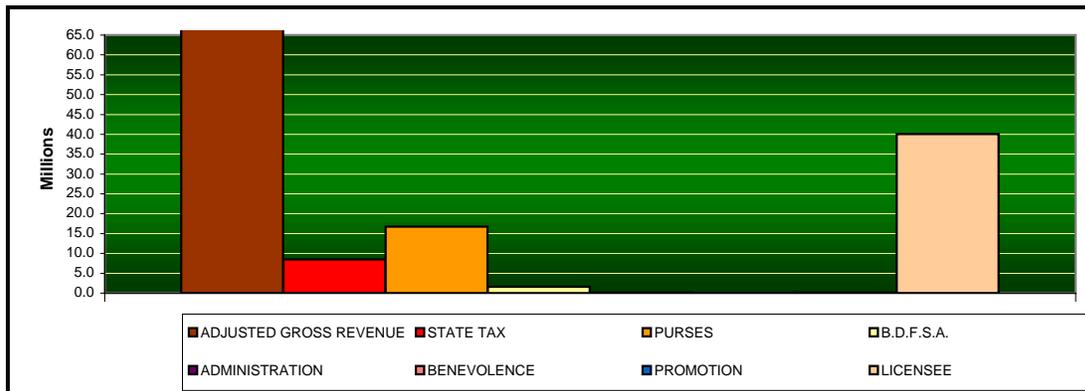
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS NOVEMBER 2006

|                                  | <u>TOTAL</u>   | <u>PRIOR MONTH</u> | <u>% CHANGE</u> | <u>PRIOR YEAR</u> | <u>% CHANGE</u> |
|----------------------------------|----------------|--------------------|-----------------|-------------------|-----------------|
| Gaming Days                      | 90             | 93                 | -3.23%          | 40                | 132.50%         |
| Opening Date                     |                |                    |                 |                   |                 |
| Adjusted Gross Revenue           | \$5,715,933.76 | \$5,761,511.45     | -0.79%          | \$1,913,851.59    | 201.04%         |
| <b>State Tax</b>                 |                |                    |                 |                   |                 |
| Higher Education Trust Fund      | 126,344.07     | 120,200.21         | 5.11%           | 22,966.21         | 423.38%         |
| Education Reform                 | 926,523.18     | 881,468.26         | 5.11%           | 168,418.94        | 423.38%         |
| <b>Purse Fund</b>                |                |                    |                 |                   |                 |
| <u>Purses</u>                    |                |                    |                 |                   |                 |
| Thoroughbred                     | 624,427.79     | 623,530.65         | 0.14%           | 243,252.89        | 156.33%         |
| Quarterhorse                     | 580,737.51     | 576,457.79         | 0.74%           | 222,170.87        | 159.47%         |
| Paint & Appaloosa                | 85,362.51      | 81,028.87          | 5.35%           | 28,289.29         | 186.43%         |
| <u>Breeding Development Fund</u> |                |                    |                 |                   |                 |
| <u>Special Account</u>           |                |                    |                 |                   |                 |
| Thoroughbred                     | 63,501.13      | 63,409.90          | 0.14%           | 24,737.58         | 156.33%         |
| Quarterhorse                     | 59,058.05      | 58,622.83          | 0.74%           | 22,593.65         | 159.47%         |
| Paint & Appaloosa                | 8,680.94       | 8,240.23           | 5.35%           | 2,876.87          | 186.43%         |
| <u>Administration</u>            |                |                    |                 |                   |                 |
| Thoroughbred                     | 7,055.67       | 7,045.54           | 0.14%           | 2,748.62          | 156.33%         |
| Quarterhorse                     | 6,562.00       | 6,513.64           | 0.74%           | 2,510.40          | 159.47%         |
| Paint & Appaloosa                | 964.56         | 915.59             | 5.35%           | 319.65            | 186.44%         |
| <u>Benevolence</u>               |                |                    |                 |                   |                 |
| Thoroughbred                     | 3,527.85       | 3,522.77           | 0.14%           | 1,374.31          | 156.33%         |
| Quarterhorse                     | 3,281.01       | 3,256.82           | 0.74%           | 1,255.21          | 159.47%         |
| Paint & Appaloosa                | 482.28         | 457.79             | 5.35%           | 159.83            | 186.42%         |
| <u>Promotions</u>                |                |                    |                 |                   |                 |
| Thoroughbred                     | 7,055.67       | 7,045.54           | 0.14%           | 2,748.62          | 156.33%         |
| Quarterhorse                     | 6,562.00       | 6,513.64           | 0.74%           | 2,510.40          | 159.47%         |
| Paint & Appaloosa                | 964.56         | 915.59             | 5.35%           | 319.65            | 186.44%         |
| <b>Licensee</b>                  | \$3,204,842.98 | \$3,312,365.79     | -3.25%          | \$1,164,598.57    | 184.42%         |



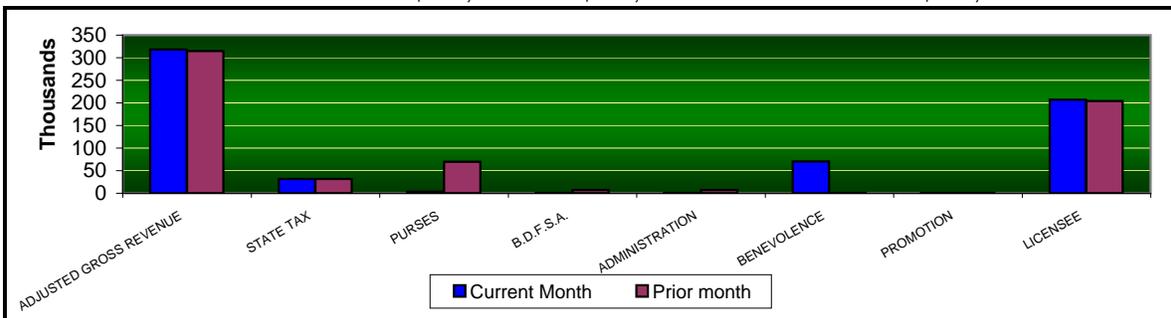
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS CALENDAR 2006

|                                  | <u>TOTAL</u>           | <u>BLUE<br/>RIBBON<br/>DOWNS</u> | <u>WILL<br/>ROGERS<br/>DOWNS</u> | <u>REMINGTON<br/>PARK</u> |
|----------------------------------|------------------------|----------------------------------|----------------------------------|---------------------------|
| Gaming Days This Year            | 972                    | 334                              | 304                              | 334                       |
| Opening Date                     |                        | 10/17/05                         | 12/09/05                         | 11/21/05                  |
| Adjusted Gross Revenue           | <u>\$67,431,765.95</u> | <u>\$4,546,640.17</u>            | <u>\$11,446,234.01</u>           | <u>\$51,438,891.77</u>    |
| <b>State Tax</b>                 |                        |                                  |                                  |                           |
| Higher Education Trust Fund      | 1,015,081.24           | 54,559.68                        | 137,354.80                       | 823,166.76                |
| Education Reform                 | 7,443,929.12           | 400,104.34                       | 1,007,268.59                     | 6,036,556.19              |
| <b>Purse Fund</b>                |                        |                                  |                                  |                           |
| <u>Purses</u>                    |                        |                                  |                                  |                           |
| Thoroughbred                     | 8,180,598.34           | 452,674.87                       | 1,168,413.80                     | 6,559,509.67              |
| Quarterhorse                     | 7,524,647.37           | 452,674.87                       | 1,168,413.80                     | 5,903,558.70              |
| Paint & Appaloosa                | 1,016,192.90           | 100,594.42                       | 259,647.52                       | 655,950.96                |
| <u>Breeding Development Fund</u> |                        |                                  |                                  |                           |
| <u>Special Account</u>           |                        |                                  |                                  |                           |
| Thoroughbred                     | 831,925.24             | 46,034.73                        | 118,821.74                       | 667,068.77                |
| Quarterhorse                     | 765,218.39             | 46,034.73                        | 118,821.74                       | 600,361.92                |
| Paint & Appaloosa                | 103,341.66             | 10,229.95                        | 26,404.85                        | 66,706.86                 |
| <u>Administration</u>            |                        |                                  |                                  |                           |
| Thoroughbred                     | 92,436.08              | 5,114.95                         | 13,202.39                        | 74,118.74                 |
| Quarterhorse                     | 85,024.20              | 5,114.95                         | 13,202.39                        | 66,706.86                 |
| Paint & Appaloosa                | 11,482.47              | 1,136.68                         | 2,933.89                         | 7,411.90                  |
| <u>Benevolence</u>               |                        |                                  |                                  |                           |
| Thoroughbred                     | 46,218.11              | 2,557.49                         | 6,601.23                         | 37,059.39                 |
| Quarterhorse                     | 42,512.16              | 2,557.49                         | 6,601.23                         | 33,353.44                 |
| Paint & Appaloosa                | 5,741.22               | 568.32                           | 1,466.96                         | 3,705.94                  |
| <u>Promotions</u>                |                        |                                  |                                  |                           |
| Thoroughbred                     | 92,436.08              | 5,114.95                         | 13,202.39                        | 74,118.74                 |
| Quarterhorse                     | 85,024.20              | 5,114.95                         | 13,202.39                        | 66,706.86                 |
| Paint & Appaloosa                | 11,482.47              | 1,136.68                         | 2,933.89                         | 7,411.90                  |
| <b>Licensee</b>                  | <b>\$40,078,474.70</b> | <b>\$2,955,316.12</b>            | <b>\$7,367,740.41</b>            | <b>\$29,755,418.17</b>    |



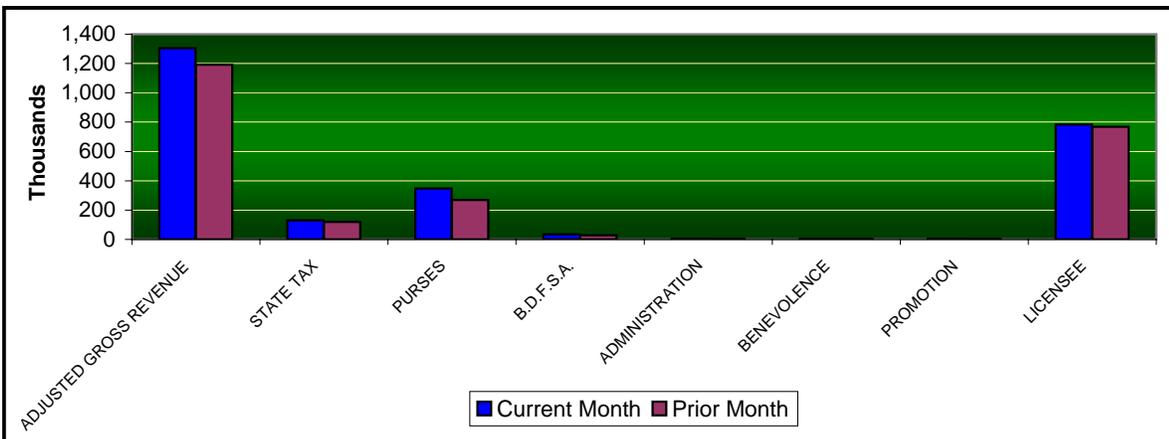
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS NOVEMBER 2006

| <u>Blue Ribbon Downs</u>    | <u>CURRENT MONTH</u> | <u>PRIOR MONTH</u>  | <u>% CHANGE</u> | <u>PRIOR YEAR</u>   | <u>% CHANGE</u> |
|-----------------------------|----------------------|---------------------|-----------------|---------------------|-----------------|
| Gaming Days                 | 30                   | 31                  | -3.23%          | 30                  | 0.00%           |
| Opening Date                | 10/17/2005           |                     |                 |                     |                 |
| Adjusted Gross Revenue      | \$318,393.39         | \$314,652.61        | 1.19%           | \$325,752.29        | -2.26%          |
| <b>State Tax</b>            |                      |                     |                 |                     |                 |
| Higher Education Trust Fund | 3,820.72             | 3,775.83            | 1.19%           | 3,909.02            | -2.26%          |
| Education Reform            | 28,018.62            | 27,689.43           | 1.19%           | 28,666.20           | -2.26%          |
| <b>Purse Fund</b>           |                      |                     |                 |                     |                 |
| <u>Purses</u>               |                      |                     |                 |                     |                 |
| Thoroughbred                | 31,700.04            | 31,327.60           | 1.19%           | 32,432.71           | -2.26%          |
| Quarterhorse                | 31,700.04            | 31,327.60           | 1.19%           | 32,432.71           | -2.26%          |
| Paint & Appaloosa           | 7,044.46             | 6,961.69            | 1.19%           | 7,207.27            | -2.26%          |
| Breeding Development Fund   |                      |                     |                 |                     |                 |
| <u>Special Account</u>      |                      |                     |                 |                     |                 |
| Thoroughbred                | 3,223.73             | 3,185.86            | 1.19%           | 3,298.24            | -2.26%          |
| Quarterhorse                | 3,223.73             | 3,185.86            | 1.19%           | 3,298.24            | -2.26%          |
| Paint & Appaloosa           | 716.39               | 707.97              | 1.19%           | 732.94              | -2.26%          |
| <u>Administration</u>       |                      |                     |                 |                     |                 |
| Thoroughbred                | 358.19               | 353.98              | 1.19%           | 366.47              | -2.26%          |
| Quarterhorse                | 358.19               | 353.98              | 1.19%           | 366.47              | -2.26%          |
| Paint & Appaloosa           | 79.60                | 78.67               | 1.18%           | 81.44               | -2.26%          |
| <u>Benevolence</u>          |                      |                     |                 |                     |                 |
| Thoroughbred                | 179.10               | 176.99              | 1.19%           | 183.24              | -2.26%          |
| Quarterhorse                | 179.10               | 176.99              | 1.19%           | 183.24              | -2.26%          |
| Paint & Appaloosa           | 39.80                | 39.33               | 1.20%           | 40.72               | -2.26%          |
| <u>Promotions</u>           |                      |                     |                 |                     |                 |
| Thoroughbred                | 358.19               | 353.98              | 1.19%           | 366.47              | -2.26%          |
| Quarterhorse                | 358.19               | 353.98              | 1.19%           | 366.47              | -2.26%          |
| Paint & Appaloosa           | 79.60                | 78.67               | 1.18%           | 81.44               | -2.26%          |
| <b>Licensee</b>             | <b>\$206,955.70</b>  | <b>\$204,524.20</b> | <b>1.19%</b>    | <b>\$211,738.99</b> | <b>-2.26%</b>   |



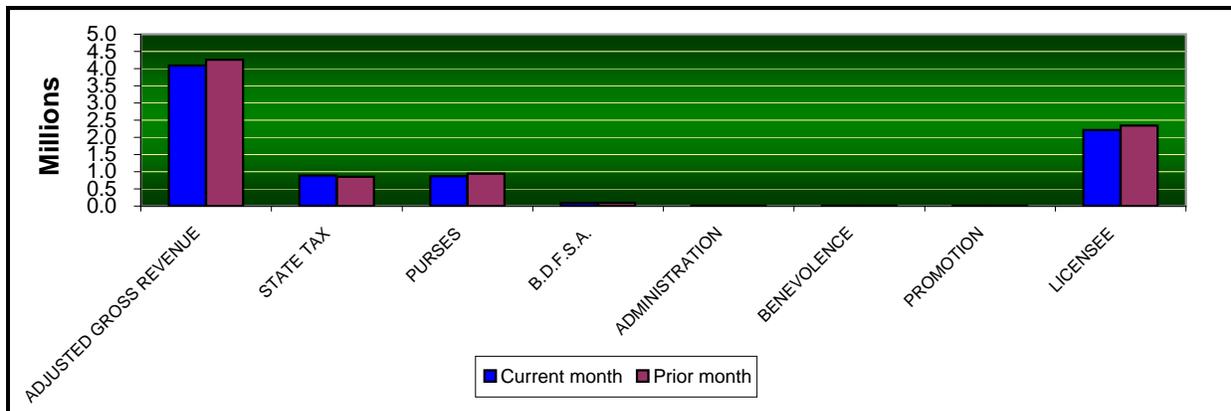
# OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS NOVEMBER 2006

| <u>Will Rogers Downs</u>    | <u>CURRENT MONTH</u> | <u>PRIOR MONTH</u>  | <u>% CHANGE</u> | <u>PRIOR YEAR</u> | <u>% CHANGE</u> |
|-----------------------------|----------------------|---------------------|-----------------|-------------------|-----------------|
| Gaming Days                 | 30                   | 31                  | -3.23%          | 0                 | 0.00%           |
| Opening Date                | 12/09/05             |                     |                 |                   |                 |
| Adjusted Gross Revenue      | \$1,304,247.44       | \$1,191,685.53      | 9.45%           | \$0.00            | 0.00%           |
| <b>State Tax</b>            |                      |                     |                 |                   |                 |
| Higher Education Trust Fund | 15,650.97            | 14,300.22           | 9.45%           | 0.00              | 0.00%           |
| Education Reform            | 114,773.77           | 104,868.33          | 9.45%           | 0.00              | 0.00%           |
| <b>Purse Fund</b>           |                      |                     |                 |                   |                 |
| <u>Purses</u>               |                      |                     |                 |                   |                 |
| Thoroughbred                | 155,824.96           | 121,474.50          | 28.28%          | 0.00              | 0.00%           |
| Quarterhorse                | 155,824.96           | 121,474.50          | 28.28%          | 0.00              | 0.00%           |
| Paint & Appaloosa           | 34,627.77            | 26,994.33           | 28.28%          | 0.00              | 0.00%           |
| Breeding Development Fund   |                      |                     |                 |                   |                 |
| <u>Special Account</u>      |                      |                     |                 |                   |                 |
| Thoroughbred                | 15,846.61            | 12,353.34           | 28.28%          | 0.00              | 0.00%           |
| Quarterhorse                | 15,846.61            | 12,353.34           | 28.28%          | 0.00              | 0.00%           |
| Paint & Appaloosa           | 3,521.47             | 2,745.19            | 28.28%          | 0.00              | 0.00%           |
| <u>Administration</u>       |                      |                     |                 |                   |                 |
| Thoroughbred                | 1,760.73             | 1,372.59            | 28.28%          | 0.00              | 0.00%           |
| Quarterhorse                | 1,760.73             | 1,372.59            | 28.28%          | 0.00              | 0.00%           |
| Paint & Appaloosa           | 391.28               | 305.02              | 28.28%          | 0.00              | 0.00%           |
| <u>Benevolence</u>          |                      |                     |                 |                   |                 |
| Thoroughbred                | 880.37               | 686.30              | 28.28%          | 0.00              | 0.00%           |
| Quarterhorse                | 880.37               | 686.30              | 28.28%          | 0.00              | 0.00%           |
| Paint & Appaloosa           | 195.64               | 152.51              | 28.28%          | 0.00              | 0.00%           |
| <u>Promotions</u>           |                      |                     |                 |                   |                 |
| Thoroughbred                | 1,760.73             | 1,372.59            | 28.28%          | 0.00              | 0.00%           |
| Quarterhorse                | 1,760.73             | 1,372.59            | 28.28%          | 0.00              | 0.00%           |
| Paint & Appaloosa           | 391.28               | 305.02              | 28.28%          | 0.00              | 0.00%           |
| <b>Licensee</b>             | <b>\$782,548.46</b>  | <b>\$767,496.27</b> | <b>1.96%</b>    | <b>\$0.00</b>     | <b>0.00%</b>    |



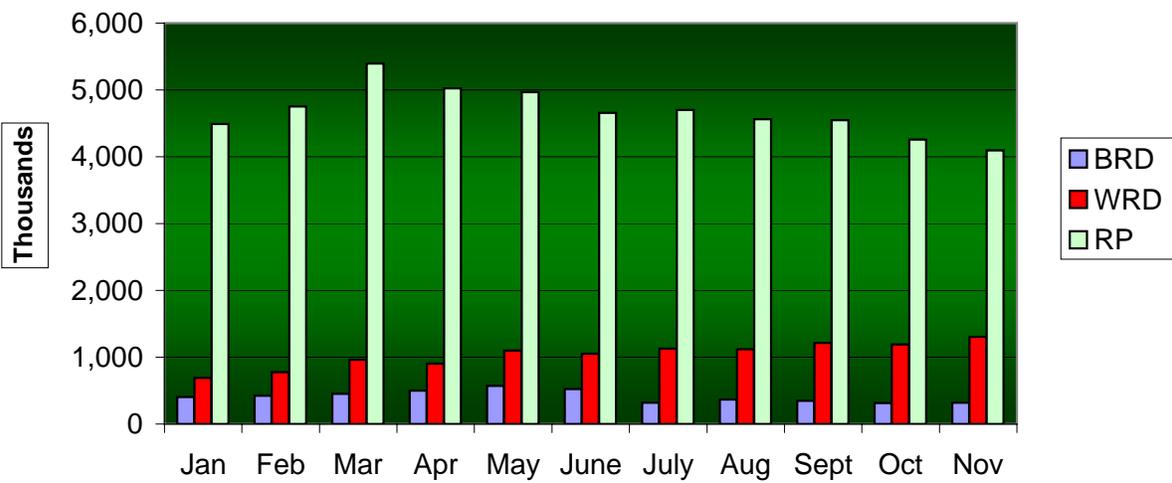
## OKLAHOMA STATE AUDITOR & INSPECTOR GAMING AT OKLAHOMA HORSE RACING TRACKS NOVEMBER 2006

| <u>Remington Park</u>            | <u>CURRENT<br/>MONTH</u> | <u>PRIOR<br/>MONTH</u> | <u>%<br/>CHANGE</u> | <u>PRIOR<br/>YEAR</u> | <u>%<br/>CHANGE</u> |
|----------------------------------|--------------------------|------------------------|---------------------|-----------------------|---------------------|
| Gaming Days                      | 30                       | 31                     | -3.23%              | 10                    | 200.00%             |
| Opening Date                     | 11/21/05                 |                        |                     |                       |                     |
| Adjusted Gross Revenue           | \$4,093,292.93           | \$4,255,173.31         | -3.80%              | \$1,588,099.30        | 157.75%             |
| <b>State Tax</b>                 |                          |                        |                     |                       |                     |
| Higher Education Trust Fund      | 106,872.38               | 102,124.16             | 4.65%               | 19,057.19             | 460.80%             |
| Education Reform                 | 783,730.79               | 748,910.50             | 4.65%               | 139,752.74            | 460.80%             |
| <b>Purse Fund</b>                |                          |                        |                     |                       |                     |
| <u>Purses</u>                    |                          |                        |                     |                       |                     |
| Thoroughbred                     | 436,902.79               | 470,728.55             | -7.19%              | 210,820.18            | 107.24%             |
| Quarterhorse                     | 393,212.51               | 423,655.69             | -7.19%              | 189,738.16            | 107.24%             |
| Paint & Appaloosa                | 43,690.28                | 47,072.85              | -7.19%              | 21,082.02             | 107.24%             |
| <u>Breeding Development Fund</u> |                          |                        |                     |                       |                     |
| <u>Special Account</u>           |                          |                        |                     |                       |                     |
| Thoroughbred                     | 44,430.79                | 47,870.70              | -7.19%              | 21,439.34             | 107.24%             |
| Quarterhorse                     | 39,987.71                | 43,083.63              | -7.19%              | 19,295.41             | 107.24%             |
| Paint & Appaloosa                | 4,443.08                 | 4,787.07               | -7.19%              | 2,143.93              | 107.24%             |
| <u>Administration</u>            |                          |                        |                     |                       |                     |
| Thoroughbred                     | 4,936.75                 | 5,318.97               | -7.19%              | 2,382.15              | 107.24%             |
| Quarterhorse                     | 4,443.08                 | 4,787.07               | -7.19%              | 2,143.93              | 107.24%             |
| Paint & Appaloosa                | 493.68                   | 531.90                 | -7.19%              | 238.21                | 107.25%             |
| <u>Benevolence</u>               |                          |                        |                     |                       |                     |
| Thoroughbred                     | 2,468.38                 | 2,659.48               | -7.19%              | 1,191.07              | 107.24%             |
| Quarterhorse                     | 2,221.54                 | 2,393.53               | -7.19%              | 1,071.97              | 107.24%             |
| Paint & Appaloosa                | 246.84                   | 265.95                 | -7.19%              | 119.11                | 107.24%             |
| <u>Promotions</u>                |                          |                        |                     |                       |                     |
| Thoroughbred                     | 4,936.75                 | 5,318.97               | -7.19%              | 2,382.15              | 107.24%             |
| Quarterhorse                     | 4,443.08                 | 4,787.07               | -7.19%              | 2,143.93              | 107.24%             |
| Paint & Appaloosa                | 493.68                   | 531.90                 | -7.19%              | 238.21                | 107.25%             |
| <b>Licensee</b>                  | <b>\$2,215,338.82</b>    | <b>\$2,340,345.32</b>  | <b>-5.34%</b>       | <b>\$952,859.58</b>   | <b>132.49%</b>      |



**OKLAHOMA STATE AUDITOR & INSPECTOR  
GAMING AT OKLAHOMA HORSE RACING TRACKS  
NOVEMBER 2006**

**ADJUSTED GROSS REVENUE  
CALENDAR YEAR 2006**





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