Oklahoma Horse Racing Commission
Statistical Audit Report of Gaming Operations
Blue Ribbon Downs Racino, Will Rogers Downs and Remington Park
February 2007

Office of the Oklahoma State Auditor and Inspector
Jeff A. McMahan, CFE
OKLAHOMA HORSE RACING COMMISSION
STATISTICAL REPORT OF GAMING OPERATIONS
BLUE RIBBON DOWNS RACINO, WILL ROGERS DOWNS
AND REMINGTON PARK
FEBRUARY 2007
March 12, 2007

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 February 2007, 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,

JEFF A. McMAHAN, CFE
State Auditor and Inspector
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<tr>
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<td>5</td>
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</tbody>
</table>
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 February 2007.

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

March 12, 2007
<table>
<thead>
<tr>
<th>Gaming Days This Month</th>
<th>BLUE RIBBON</th>
<th>WILL ROGERS</th>
<th>REMINGTON</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<th>Opening Date</th>
<th>10/17/05</th>
<th>12/09/05</th>
<th>11/21/05</th>
<th>PARK</th>
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</thead>
<tbody>
<tr>
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</table>

Adjusted Gross Revenue  
- BLUE RIBBON: $396,019.56  
- WILL ROGERS: $1,599,669.03  
- REMINGTON: $4,598,171.01  
- TOTAL: $6,593,859.60

**State Tax**
- Higher Education Trust Fund:  
  - BLUE RIBBON: $79,126.31  
  - WILL ROGERS: $4,752.23  
  - REMINGTON: $19,196.03  
  - TOTAL: $55,178.05
- Education Reform:  
  - BLUE RIBBON: $580,259.64  
  - WILL ROGERS: $34,849.72  
  - REMINGTON: $140,770.87  
  - TOTAL: $404,639.05

**Purse Fund**
- Thoroughbred  
  - BLUE RIBBON: $795,389.34  
  - WILL ROGERS: $38,760.41  
  - REMINGTON: $156,567.61  
  - TOTAL: $600,061.32
- Quarterhorse  
  - BLUE RIBBON: $729,439.64  
  - WILL ROGERS: $39,428.70  
  - REMINGTON: $159,267.05  
  - TOTAL: $530,743.89
- Paint & Appaloosa  
  - BLUE RIBBON: $105,195.32  
  - WILL ROGERS: $8,761.93  
  - REMINGTON: $35,392.67  
  - TOTAL: $61,040.72

**Breeding Development Fund**
- Thoroughbred:  
  - BLUE RIBBON: $95,995.26  
  - WILL ROGERS: $4,677.98  
  - REMINGTON: $18,896.09  
  - TOTAL: $72,421.19
- Quarterhorse:  
  - BLUE RIBBON: $94,696.72  
  - WILL ROGERS: $4,009.70  
  - REMINGTON: $16,196.65  
  - TOTAL: $74,490.37
- Paint & Appaloosa:  
  - BLUE RIBBON: $10,697.83  
  - WILL ROGERS: $891.04  
  - REMINGTON: $3,599.26  
  - TOTAL: $6,207.53

**Administration**
- Thoroughbred:  
  - BLUE RIBBON: $9,142.42  
  - WILL ROGERS: $445.53  
  - REMINGTON: $1,799.63  
  - TOTAL: $6,897.26
- Quarterhorse:  
  - BLUE RIBBON: $8,452.69  
  - WILL ROGERS: $445.53  
  - REMINGTON: $1,799.63  
  - TOTAL: $6,207.53
- Paint & Appaloosa:  
  - BLUE RIBBON: $1,188.64  
  - WILL ROGERS: $99.00  
  - REMINGTON: $399.92  
  - TOTAL: $689.72

**Benevolence**
- Thoroughbred:  
  - BLUE RIBBON: $4,571.20  
  - WILL ROGERS: $222.76  
  - REMINGTON: $899.81  
  - TOTAL: $3,448.63
- Quarterhorse:  
  - BLUE RIBBON: $4,226.34  
  - WILL ROGERS: $222.76  
  - REMINGTON: $899.81  
  - TOTAL: $3,103.77
- Paint & Appaloosa:  
  - BLUE RIBBON: $594.32  
  - WILL ROGERS: $49.50  
  - REMINGTON: $199.96  
  - TOTAL: $344.86

**Promotions**
- Thoroughbred:  
  - BLUE RIBBON: $9,142.42  
  - WILL ROGERS: $445.53  
  - REMINGTON: $1,799.63  
  - TOTAL: $6,897.26
- Quarterhorse:  
  - BLUE RIBBON: $8,452.69  
  - WILL ROGERS: $445.53  
  - REMINGTON: $1,799.63  
  - TOTAL: $6,207.53
- Paint & Appaloosa:  
  - BLUE RIBBON: $1,188.64  
  - WILL ROGERS: $99.00  
  - REMINGTON: $399.92  
  - TOTAL: $689.72

**Licensee**
- BLUE RIBBON: $257,412.71  
- WILL ROGERS: $1,039,784.86  
- REMINGTON: $2,758,902.61  
- TOTAL: $4,056,100.18
<table>
<thead>
<tr>
<th>Gaming Days</th>
<th>TOTAL</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>PRIOR YEAR</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>84</td>
<td>93</td>
<td>-9.68%</td>
<td></td>
<td>84</td>
<td>0.00%</td>
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</tbody>
</table>

| Adjusted Gross Revenue | $6,593,859.60 | $5,564,482.63 | 18.50% | $5,948,661.21 | 10.85% |

| State Tax | Higher Education Trust Fund | 79,126.31 | 66,773.79 | 18.50% | 71,383.94 | 10.85% |
| Education Reform     | 580,259.64 | 489,674.47 | 18.50% | 523,482.18 | 10.85% |

| Purse Fund | Thoroughbred | 795,389.34 | 675,911.00 | 17.68% | 749,952.08 | 6.06% |
| Quarterhorse  | 729,439.64 | 617,846.57 | 18.06% | 666,876.68 | 6.20% |
| Paint & Appaloosa | 105,195.32 | 87,500.63 | 20.22% | 89,563.86 | 17.45% |

| Breeding Development Fund | Thoroughbred | 95,995.26 | 81,575.46 | 17.68% | 76,266.31 | 25.87% |
| Quarterhorse  | 94,696.72 | 80,786.98 | 17.22% | 69,851.87 | 35.57% |
| Paint & Appaloosa | 10,697.83 | 8,898.38 | 20.22% | 9,108.19 | 17.45% |

| Special Account | Thoroughbred | 9,142.42 | 7,769.10 | 17.68% | 8,474.03 | 7.89% |
| Quarterhorse  | 8,452.69 | 7,165.48 | 17.96% | 7,761.32 | 8.91% |
| Paint & Appaloosa | 1,188.64 | 988.71 | 20.22% | 1,012.02 | 17.45% |

| Administration | Thoroughbred | 4,571.20 | 3,884.54 | 17.68% | 4,237.02 | 7.89% |
| Quarterhorse  | 4,226.34 | 3,582.73 | 17.96% | 3,880.66 | 8.91% |
| Paint & Appaloosa | 594.32 | 494.36 | 20.22% | 506.01 | 17.45% |

| Benevolence | Thoroughbred | 9,142.42 | 7,769.10 | 17.68% | 8,474.03 | 7.89% |
| Quarterhorse  | 8,452.69 | 7,165.48 | 17.96% | 7,761.32 | 8.91% |
| Paint & Appaloosa | 1,188.64 | 988.71 | 20.22% | 1,012.02 | 17.45% |

| Promotions | Thoroughbred | 9,142.42 | 7,769.10 | 17.68% | 8,474.03 | 7.89% |
| Quarterhorse  | 8,452.69 | 7,165.48 | 17.96% | 7,761.32 | 8.91% |
| Paint & Appaloosa | 1,188.64 | 988.71 | 20.22% | 1,012.02 | 17.45% |

| Licensee | $4,056,100.18 | $3,415,707.14 | 18.75% | $3,629,057.65 | 11.77% |

![Graph showing Adjusted Gross Revenue, State Tax, Purse Fund, Breeding Development Fund, Administration, Benevolence, Promotions, and Licensee for February 2007]
## OKLAHOMA STATE AUDITOR & INSPECTOR
GAMING AT OKLAHOMA HORSE RACING TRACKS
CALENDAR 2006

<table>
<thead>
<tr>
<th>Gaming Days This Year</th>
<th>BLUE RIBBON</th>
<th>WILL ROGERS</th>
<th>REMINGTON</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days This Year</td>
<td>TOTAL 149</td>
<td>DOWN$ 59</td>
<td>DOWN$ 31</td>
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<tr>
<td>Opening Date</td>
<td>10/17/05</td>
<td>12/09/05</td>
<td>11/21/05</td>
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Adjusted Gross Revenue $10,558,673.20 $682,942.29 $1,253,429.00 $8,622,301.91

**State Tax**

<table>
<thead>
<tr>
<th>Trust Fund</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher Education Trust Fund</td>
<td>126,704.07</td>
<td>8,195.30</td>
<td>15,041.15</td>
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<tr>
<td>Education Reform</td>
<td>929,163.24</td>
<td>60,098.92</td>
<td>110,301.75</td>
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**Purse Fund**

<table>
<thead>
<tr>
<th>Type</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purse Thoroughbred</td>
<td>1,314,732.73</td>
<td>66,842.97</td>
<td>122,679.36</td>
</tr>
<tr>
<td>Purse Quarterhorse</td>
<td>1,188,019.16</td>
<td>67,995.44</td>
<td>124,794.52</td>
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<tr>
<td>Purse Paint &amp; Appaloosa</td>
<td>157,303.28</td>
<td>15,110.10</td>
<td>27,732.12</td>
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</table>

**Breeding Development Fund**

<table>
<thead>
<tr>
<th>Type</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>158,674.63</td>
<td>8,067.25</td>
<td>14,806.13</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>159,287.05</td>
<td>6,914.79</td>
<td>12,690.97</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>15,996.95</td>
<td>1,536.62</td>
<td>2,820.22</td>
</tr>
</tbody>
</table>

**Administration**

<table>
<thead>
<tr>
<th>Type</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>15,111.89</td>
<td>768.32</td>
<td>1,410.11</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>13,818.54</td>
<td>768.32</td>
<td>1,410.11</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,777.43</td>
<td>170.73</td>
<td>313.36</td>
</tr>
</tbody>
</table>

**Benevolence**

<table>
<thead>
<tr>
<th>Type</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>7,555.93</td>
<td>384.15</td>
<td>705.05</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>6,909.26</td>
<td>384.15</td>
<td>705.05</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>888.72</td>
<td>85.37</td>
<td>156.68</td>
</tr>
</tbody>
</table>

**Promotions**

<table>
<thead>
<tr>
<th>Type</th>
<th>Blue Ribbon</th>
<th>Will Rogers</th>
<th>Remington</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>15,111.89</td>
<td>768.32</td>
<td>1,410.11</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>13,818.54</td>
<td>768.32</td>
<td>1,410.11</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>1,777.43</td>
<td>170.73</td>
<td>313.36</td>
</tr>
</tbody>
</table>

Licensee $6,432,022.46 $443,912.49 $814,728.84 $5,173,381.13

### Graph

- **Adjusted Gross Revenue**
- **State Tax**
- **Purses**
- **B.D.F.S.A.**
- **Administration**
- **Benevolence**
- **Promotion**
- **Licensee**
# Gaming at Oklahoma Horse Racing Tracks

## February 2007

### Blue Ribbon Downs

<table>
<thead>
<tr>
<th></th>
<th>Current Month</th>
<th>Prior Month</th>
<th>% Change</th>
<th>FEBRUARY 2006</th>
<th>% Change</th>
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<tbody>
<tr>
<td>Gaming Days</td>
<td>28</td>
<td>31</td>
<td>-9.68%</td>
<td>28</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>10/17/2005</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$396,019.56</td>
<td>$286,922.73</td>
<td>38.02%</td>
<td>$422,664.40</td>
<td>-6.30%</td>
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</tbody>
</table>

### State Tax

- Higher Education Trust Fund: $4,752.23, 38.02% increase from the prior month, $5,071.97, 6.30% decrease from February 2006.
- Education Reform: $34,849.72, 38.02% increase from the prior month, $37,194.47, 6.30% decrease from February 2006.

### Purse Fund

#### Purses

- Thoroughbred: $38,760.41, 38.02% increase from the prior month, $42,081.52, 7.89% decrease from February 2006.
- Quarterhorse: $39,428.70, 38.02% increase from the prior month, $42,081.52, 6.30% decrease from February 2006.
- Paint & Appaloosa: $8,761.93, 38.02% increase from the prior month, $9,351.45, 6.30% decrease from February 2006.

#### Breeding Development Fund

- Thoroughbred: $4,677.98, 38.02% increase from the prior month, $4,279.48, 9.31% decrease from February 2006.
- Quarterhorse: $4,009.70, 38.02% increase from the prior month, $4,279.48, 6.30% decrease from February 2006.
- Paint & Appaloosa: $891.04, 38.02% increase from the prior month, $950.99, 6.30% decrease from February 2006.

#### Administration

- Thoroughbred: $445.53, 38.02% increase from the prior month, $475.50, 6.30% decrease from February 2006.
- Quarterhorse: $445.53, 38.02% increase from the prior month, $475.50, 6.30% decrease from February 2006.
- Paint & Appaloosa: $99.00, 38.02% increase from the prior month, $105.67, 6.31% decrease from February 2006.

#### Benevolence

- Thoroughbred: $222.76, 38.02% increase from the prior month, $237.75, 6.30% decrease from February 2006.
- Quarterhorse: $222.76, 38.03% increase from the prior month, $237.75, 6.30% decrease from February 2006.
- Paint & Appaloosa: $49.50, 38.00% increase from the prior month, $52.83, 6.31% decrease from February 2006.

### Licensee

- $257,412.71, 38.02% increase from the prior month, $274,731.86, 6.30% decrease from February 2006.

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**Chart:**

- Current Month (blue) vs. Prior Month (red)
- Categories: Adjusted Gross Revenue, State Tax, Purses, Breeding Development Fund, Administration, Benevolence, Promotions, and Licensee.
- Thousands of dollars.
### Will Rogers Downs

<table>
<thead>
<tr>
<th></th>
<th>CURRENT MONTH</th>
<th>PRIOR MONTH</th>
<th>% CHANGE</th>
<th>FEBRUARY 2006</th>
<th>% CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaming Days</td>
<td>28</td>
<td>31</td>
<td>-9.68%</td>
<td>28</td>
<td>0.00%</td>
</tr>
<tr>
<td>Opening Date</td>
<td>12/09/05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Revenue</td>
<td>$1,599,669.03</td>
<td>$1,253,429.00</td>
<td>27.62%</td>
<td>$774,554.12</td>
<td>106.53%</td>
</tr>
</tbody>
</table>

**State Tax**

- Higher Education Trust Fund: $19,196.03 (27.62%), $9,294.65 (106.53%)
- Education Reform: $140,770.87 (27.62%), $68,160.76 (106.53%)

**Purse Fund**

- Thoroughbred: $156,567.61 (27.62%), $77,116.54 (103.03%)
- Quarterhorse: $159,267.05 (27.62%), $77,116.54 (106.53%)
- Paint & Appaloosa: $35,392.67 (27.62%), $17,137.01 (106.53%)

**Breeding Development Fund**

- Thoroughbred: $18,896.09 (27.62%), $7,842.36 (140.95%)
- Quarterhorse: $16,196.65 (27.62%), $7,842.36 (106.53%)
- Paint & Appaloosa: $3,599.26 (27.62%), $1,742.75 (106.53%)

**Administration**

- Thoroughbred: $1,799.63 (27.62%), $871.37 (106.53%)
- Quarterhorse: $1,799.63 (27.62%), $871.37 (106.53%)
- Paint & Appaloosa: $399.92 (27.62%), $193.64 (106.53%)

**Benevolence**

- Thoroughbred: $899.81 (27.62%), $435.69 (106.53%)
- Quarterhorse: $899.81 (27.62%), $435.69 (106.53%)
- Paint & Appaloosa: $199.96 (27.62%), $96.82 (106.53%)

**Promotions**

- Thoroughbred: $1,799.63 (27.62%), $871.37 (106.53%)
- Quarterhorse: $1,799.63 (27.62%), $871.37 (106.53%)
- Paint & Appaloosa: $399.92 (27.62%), $193.64 (106.53%)

**Licensee**

- $1,039,784.86 (27.62%), $503,460.18 (106.53%)

![Graph](image-url)
# Remington Park

**Gaming Days** 28 31 \(-9.68\%\) 28 0.00%

**Opening Date** 11/21/05

**Adjusted Gross Revenue**
- Current month: $4,598,171.01
- Prior month: $4,024,130.90
- Change: 14.26%
- 2006: $4,751,442.69
- Change: -3.23%

**State Tax**
- Higher Education Trust Fund: 14.26% 55,178.05 48,289.57
- Education Reform: 14.26% 404,639.05 354,123.52

**Purse Fund**

<table>
<thead>
<tr>
<th>Purses</th>
<th>Current month</th>
<th>Prior month</th>
<th>Change</th>
<th>2006</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>600,061.32</td>
<td>525,149.08</td>
<td>14.26%</td>
<td>630,754.02</td>
<td>-4.87%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>530,743.89</td>
<td>464,485.31</td>
<td>14.26%</td>
<td>567,678.62</td>
<td>-6.51%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>61,040.72</td>
<td>53,420.54</td>
<td>14.26%</td>
<td>63,075.40</td>
<td>-3.23%</td>
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</table>

**Breeding Development Fund**

<table>
<thead>
<tr>
<th>Special Account</th>
<th>Thoroughbred</th>
<th>Prior month</th>
<th>Change</th>
<th>2006</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thoroughbred</td>
<td>72,421.19</td>
<td>63,380.06</td>
<td>14.26%</td>
<td>64,144.48</td>
<td>12.90%</td>
</tr>
<tr>
<td>Quarterhorse</td>
<td>74,490.37</td>
<td>65,190.92</td>
<td>14.26%</td>
<td>57,730.03</td>
<td>29.03%</td>
</tr>
<tr>
<td>Paint &amp; Appaloosa</td>
<td>6,207.53</td>
<td>5,432.58</td>
<td>14.26%</td>
<td>6,414.45</td>
<td>-3.23%</td>
</tr>
</tbody>
</table>

**Administration**

| Thoroughbred    | 6,897.26    | 6,036.20    | 14.26% | 7,127.16  | -3.23% |
| Quarterhorse    | 6,207.53    | 5,432.58    | 14.26% | 6,414.45  | -3.23% |
| Paint & Appaloosa | 689.72    | 603.62      | 14.26% | 712.72    | -3.23% |

**Benevolence**

| Thoroughbred    | 3,448.63    | 3,018.10    | 14.26% | 3,563.58  | -3.23% |
| Quarterhorse    | 3,103.77    | 2,716.29    | 14.27% | 3,207.22  | -3.23% |
| Paint & Appaloosa | 344.86    | 301.81      | 14.26% | 356.36    | -3.23% |

**Promotions**

| Thoroughbred    | 6,897.26    | 6,036.20    | 14.26% | 7,127.16  | -3.23% |
| Quarterhorse    | 6,207.53    | 5,432.58    | 14.26% | 6,414.45  | -3.23% |
| Paint & Appaloosa | 689.72    | 603.62      | 14.26% | 712.72    | -3.23% |

**Licensee**
- Current month: $2,758,902.61
- Prior month: $2,414,478.52
- Change: 14.26%
- 2006: $2,850,865.61
- Change: -3.23%