State of New Hampshire
Pari-Mutuel Commission

2006 Annual Report

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STATE OF NEW HAMPSHIRE

PARI-MUTUEL COMMISSION

Timothy J. Connors, Chairman

MISSION STATEMENT

It is the mission of the New Hampshire Pari-Mutuel Commission to protect the wagering public and ensure the integrity of Racing, Bingo, Lucky 7 and Games of Chance through the enforcement of applicable laws and regulations and to timely collect and maximize all fees and taxes due the State from regulated activities.

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THE STATE OF NEW HAMPSHIRE

John Lynch
Governor

Raymond S. Burton
Executive Councilor, First District

Peter J. Spaulding
Executive Councilor, Second District

Ruth L. Griffin
Executive Councilor, Third District

Raymond J. Wieczorek
Executive Councilor, Fourth District

Debora Pignatelli
Executive Councilor, Fifth District

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State of New Hampshire

Pari-Mutuel Commission

2006 Annual Report

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State of New Hampshire
Pari-Mutuel Commission
78 Regional Drive, Suite 3
Concord, New Hampshire 03301-8530
Telephone (603) 271-2158
Paul M. Kelley, Director Fax (603) 271-3381

http://www.racing.nh.gov

February 27, 2007

His Excellency, Governor John Lynch
and The Honorable Council

Raymond S. Burton
John D. Shea
Beverly A. Hollingworth
Raymond J. Wieczorek
Debora Pignatelli

State House
Concord, New Hampshire 03301

The New Hampshire Pari-Mutuel Commission, in compliance with the requirements of RSA 284:11, respectfully submits the following report of activities for the year ending December 31, 2006.

In 2006 the Commission requested and was granted from the Legislature the authority to conduct more comprehensive background checks on licensees. The Commission also sought legislation allowing the Commission and the Attorney General to bill back to the racetracks all costs incurred associated with background checks. The Legislature passed that needed legislation and Governor Lynch signed the bill into law.

On July 19, 2006 the Legislature transferred administration and enforcement of Games of Chance under RSA 287-D to the Pari-Mutuel Commission. Many charities have been utilizing games of chance as a significant part of their revenue stream to advance their charitable causes. It is estimated that approximately $75,000,000 will be wagered each year on charitable gaming.

Pari-Mutuel unrestricted revenue raised under RSA 284 continues to erode due to internal and external market conditions. Internally, charitable games of chance have proven very popular among charities as a revenue source. Popularity in Lottery products also competes for pari-mutuel sales. External market competition for pari-mutuel wagering dollars continues to remain fierce in New England. In 2006, for the first time, simulcast wagering revenue exceeded 95% of the revenue stream, while revenue from live racing is at 4.9% and continues to erode.

Rockingham Park celebrated its 100th birthday and it was a well attended event. The New Hampshire Sweepstakes Race attracted some of the best harness horses in the country. New track records for speed were set in both harness pacers and trotters during the meet.

After a comprehensive background check conducted by the Office of the Attorney General, the Pari-Mutuel Commission licensed a new racetrack owner in June 2006. Belmont Gaming LLC opened “The Lodge at Belmont” at the previous site of the Lakes Region Greyhound Park. The new owners have spent millions on the infrastructure.

The Rochester Fair harness meet remains popular; however difficulty in attracting quality horses remains a concern for the fair management.

New Hampshire should consider programs to encourage local horsemen with incentives to breed New Hampshire-bred horses. This would help address land sprawl issues and help with the local economy and jobs. New Hampshire once had a “Sire Stakes” program of New Hampshire-bred horses. Consideration should be given to investing in this type of program again. It has been increasingly difficult for New Hampshire to attract racing horses from other areas of the country; a New Hampshire-bred program would help supply horses for our racing industry.

The members of the New Hampshire Pari-Mutuel Commission wish to thank the Governor, members of the Executive Council, the General Court and all agency personnel with whom they have worked for their continued support and cooperation.

Respectfully submitted,

Timothy J. Connors
Chairman

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

COMMISSIONERS

Chairman	Timothy J. Connors – Newington
Secretary	Robert S. Fennerty – Bow
Member	Michael J. Gatsas – Manchester
Member	Warren W. Leary, Jr. – Alton
Member	Lynn M. Presby – Freedom
Member	Anthony B. Urban - Berlin

ADMINISTRATION

Director	Paul M. Kelley
Deputy Director	Sudhir K. Naik

Commission Office

78 Regional Drive, Suite 3
Concord, New Hampshire 03301-8530
Telephone (603) 271-2158
Fax (603) 271-3381

Internet Address

http://www.racing.nh.gov

State of New Hampshire
Pari-Mutuel Commission

Race Track Regulation & Enforcement | **Bingo & Lucky 7 Regulation & Enforcement**

78 Regional Drive, Box 3
Concord, New Hampshire 03301-8530
Telephone (603) 271-2158
Fax (603) 271-3381
http://www.racing.nh.gov

Paul M. Kelley, Director
Sudhir K. Naik, Deputy Director

Overview of Pari-Mutuel Operations for the Calendar Year 2006

Revenue from racetrack pari-mutuel activities for 2006 was down 7%. The Lodge at Belmont, a new corporation under new ownership opened in calendar year 2006 and helped slow the downward trend in revenue. Pari-Mutuel tax and breakage revenue from each licensed track from calendar year 2006 was:

		2006	Change	% of Change
Belmont	$	237,771	+$237,771	+100%
Hinsdale Greyhound Park	$	660,177	($166,733)	(20%)
Rochester Fair	$	4,832	($ 507)	(10%)
Rockingham Park	$	1,337,300	($ 58,359)	(5%)
Seabrook Greyhound	$	800,821	($ 13,542)	(2%)

Outstanding tickets (unclaimed tickets) accounted for additional revenue of $862,236.

The greyhound and horse population remained healthy in 2006 with no major outbreaks of illness affecting the New Hampshire racing animal population.

Bingo and Lucky-7 charitable events continued to generate a revenue stream to the Education Trust Fund of about $1,800,000 net of expenses, and supply a revenue stream to the charities.

On July 19, 2006 the legislature transferred the authority of licensing charitable Games of Chance from the local police departments to the Pari-Mutuel Commission. This legislation also transferred administrative enforcement to the PMC. If any potential criminal activity is discovered or suspected the statute requires the PMC to work with the Attorney General and local police departments. The Commission assumed these new duties without increasing the agency budget or staff. Although there is no tax per se, there are fees associated with certain license types; the agency will collect about $50,000 per year for those fees. The most popular Game of Chance is a game called "Texas Poker Hold'em". Under the statute only charities are allowed to be licensed for Games of Chance. The statute also requires the charity to receive no less than 35% of the gross amount wagered, less prizes paid. The PMC estimates that about $75,000,000 will be wagered at these charitable events, with charities collectively receiving not less than $6,500,000 to further their charitable causes.

Very truly yours,

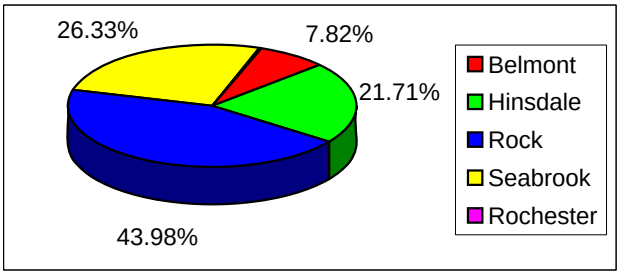
Paul M. Kelley

Director

New Hampshire Pari-Mutuel Commission
Pari-Mutuel State Revenue by Source
January 01 2006 Through December 31 2006

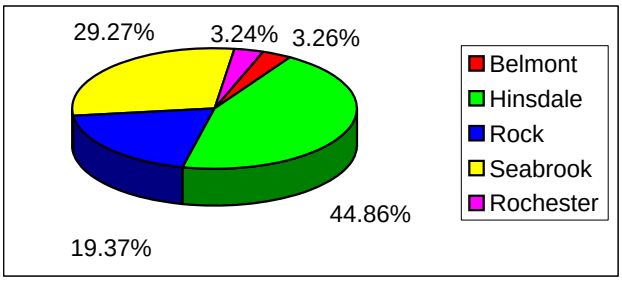
State Revenue by Track

Belmont	$237,771
Hinsdale	$660,177
Rock	$1,337,300
Seabrook	$800,821
Rochester	$4,832
	$3,040,902



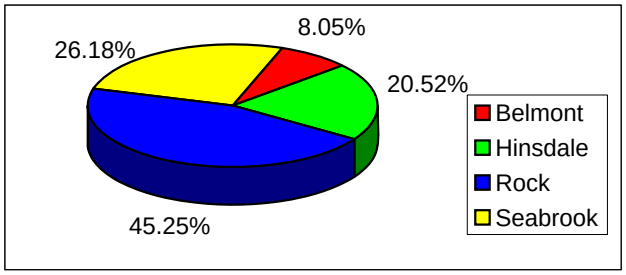
State Revenue from Live Racing

Belmont	$4,866
Hinsdale	$66,883
Rock	$28,871
Seabrook	$43,635
Rochester	$4,832
	$149,088



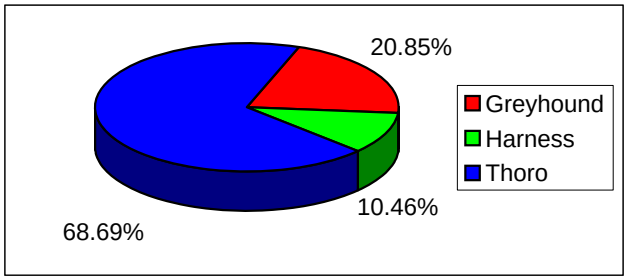
State Revenue from Simulcast Wagering

Belmont	$232,904
Hinsdale	$593,294
Rock	$1,308,429
Seabrook	$757,186
	$2,891,813



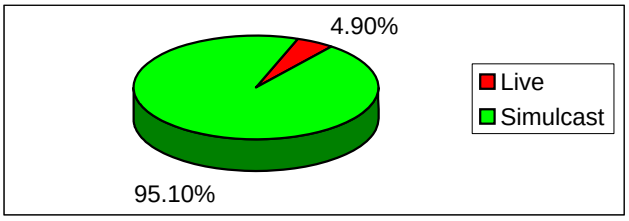
State Revenue by Division

Greyhound	$634,149
Harness	$317,987
Thoro	$2,088,766
	$3,040,902



State Revenue: Live vs. Simulcast

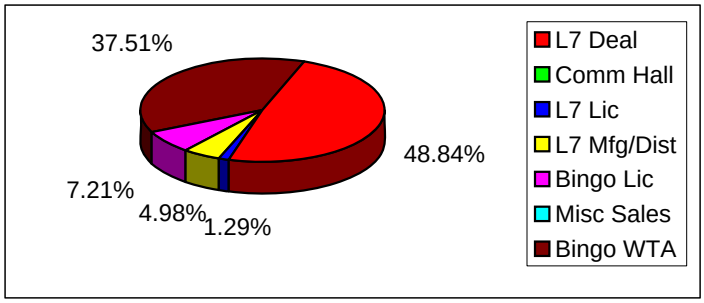
Live	$149,088
Simulcast	$2,891,813
Total	$3,040,902



New Hampshire Pari-Mutuel Commission
Pari-Mutuel State Revenue by Source
January 01 2006 Through December 31 2006

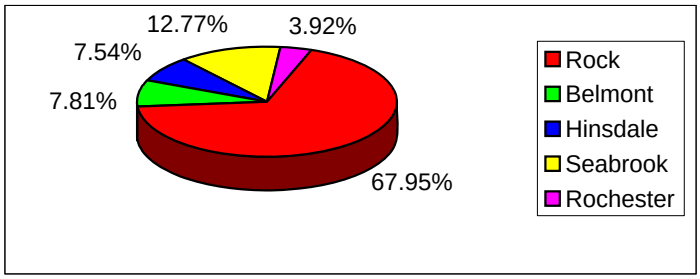
Bingo Revenue by Account

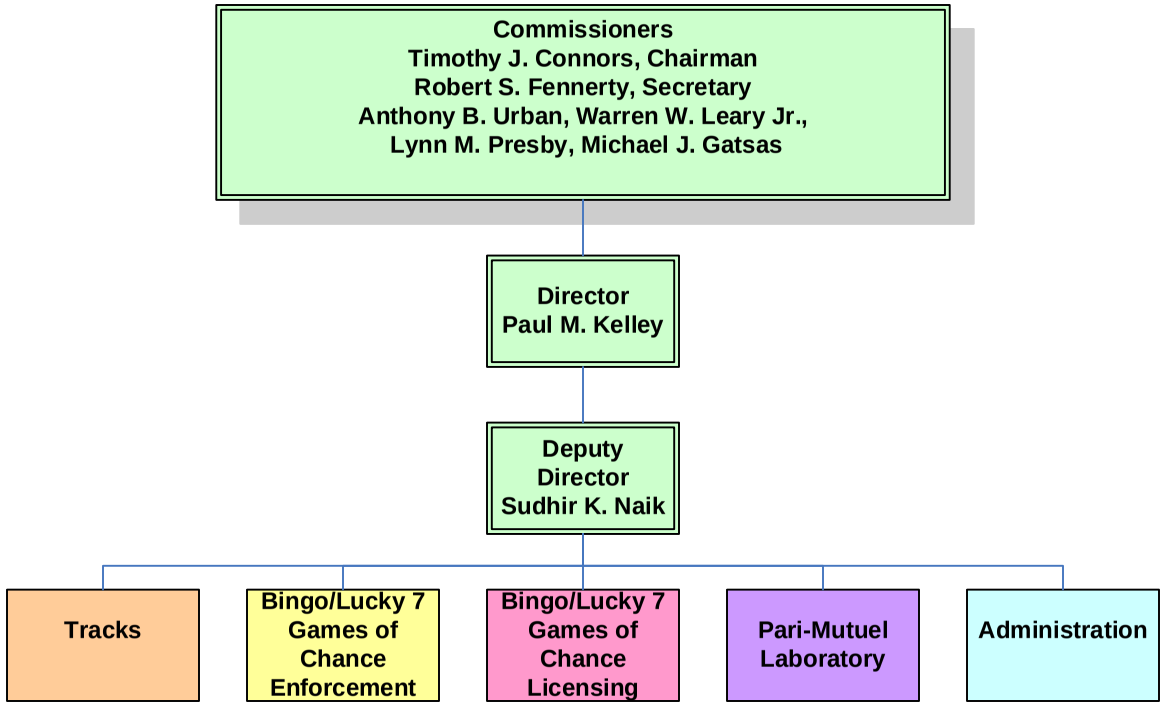
L7 Deal/Bag Fees	$979,770.00
Bingo Comm Hall	$3,250.00
L7 License	$25,910.00
L7 Mfg&Dist Lic	$100,000.00
Bingo License	$144,550.00
Misc. Sales	$58.39
Bingo WTA Tax	$752,566.64
Total	$2,006,105.03

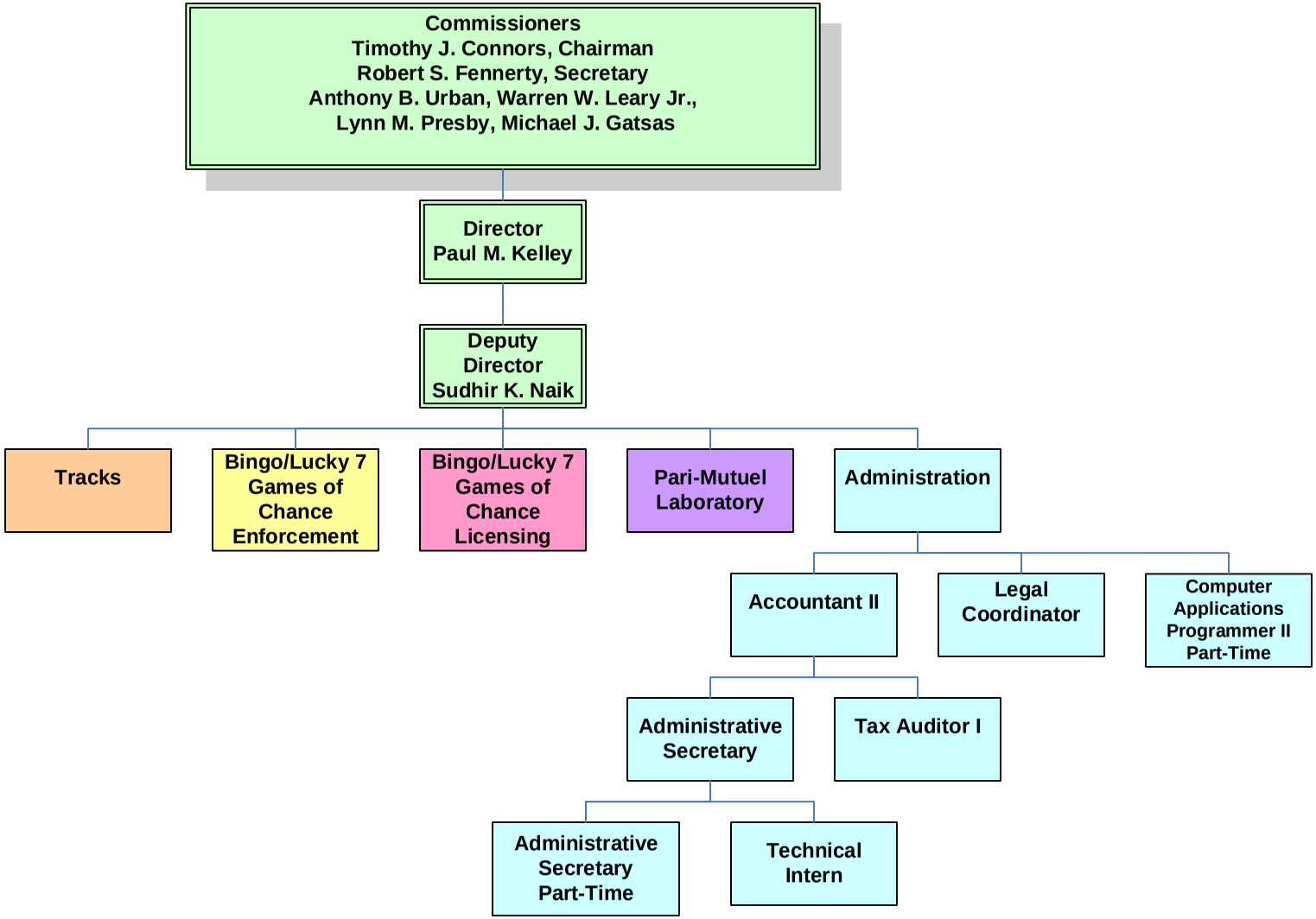


License Revenue by Track

Rock	$34,610.00
Belmont	$3,980.00
Hinsdale	$3,840.00
Seabrook	$6,505.00
Rochester	$1,997.50
Total	$50,932.50




Commissioners
Timothy J. Connors, Chairman
Robert S. Fennerty, Secretary
Anthony B. Urban, Warren W. Leary Jr.,
Lynn M. Presby, Michael J. Gatsas
Director
Paul M. Kelley
Deputy
Director
Sudhir K. Naik
Tracks
Bingo/Lucky 7
Games of
Chance
Enforcement
Bingo/Lucky 7
Games of
Chance
Licensing
Pari-Mutuel
Laboratory
Administration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Chance
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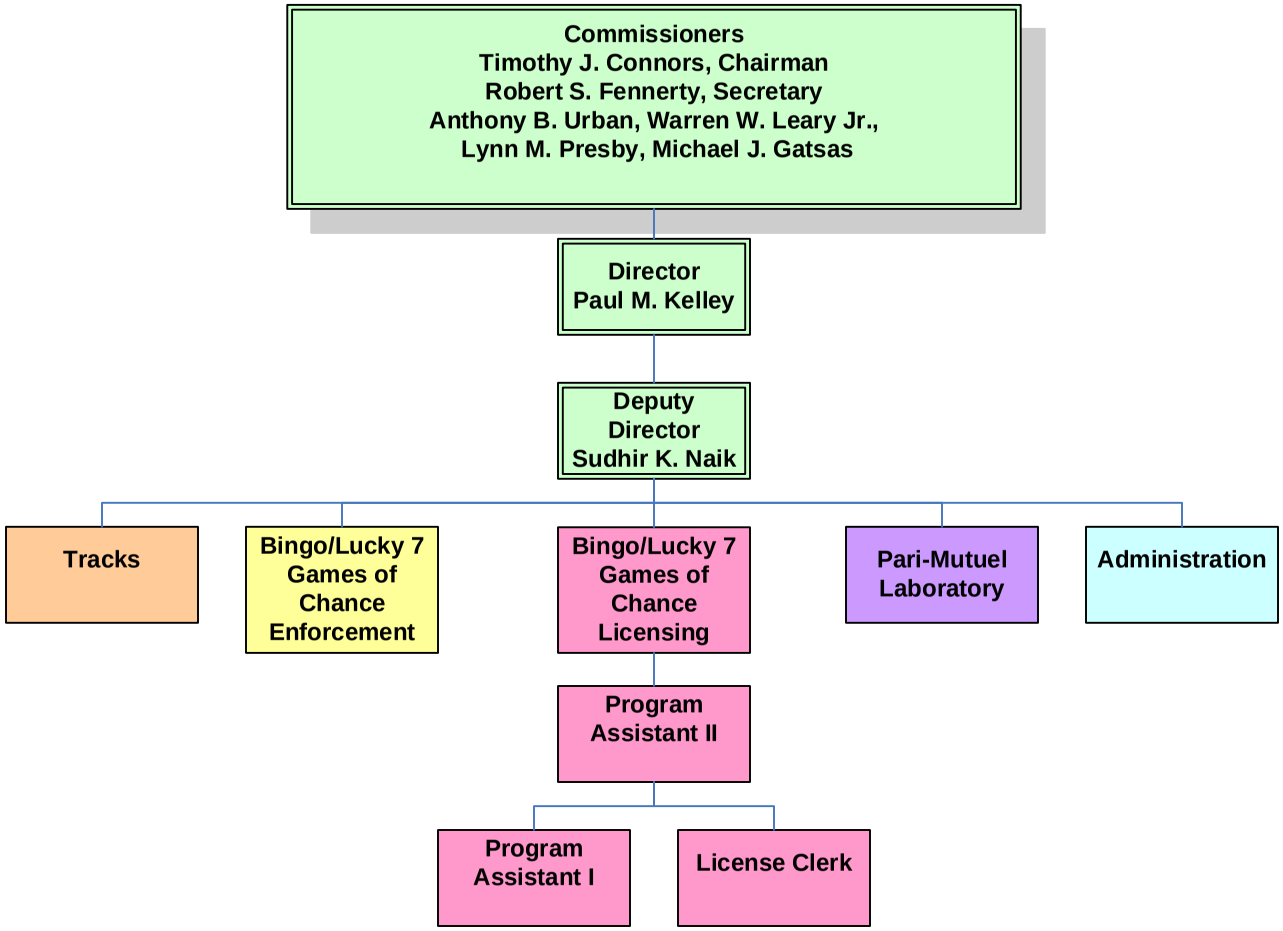
Pari-Mutuel
Laboratory
Administration
Accountant II
Legal
Coordinator
Computer
Applications
Programmer II
Part-Time
Administrative
Secretary
Tax Auditor I
Administrative
Secretary
Part-Time
Technical
Intern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Chance
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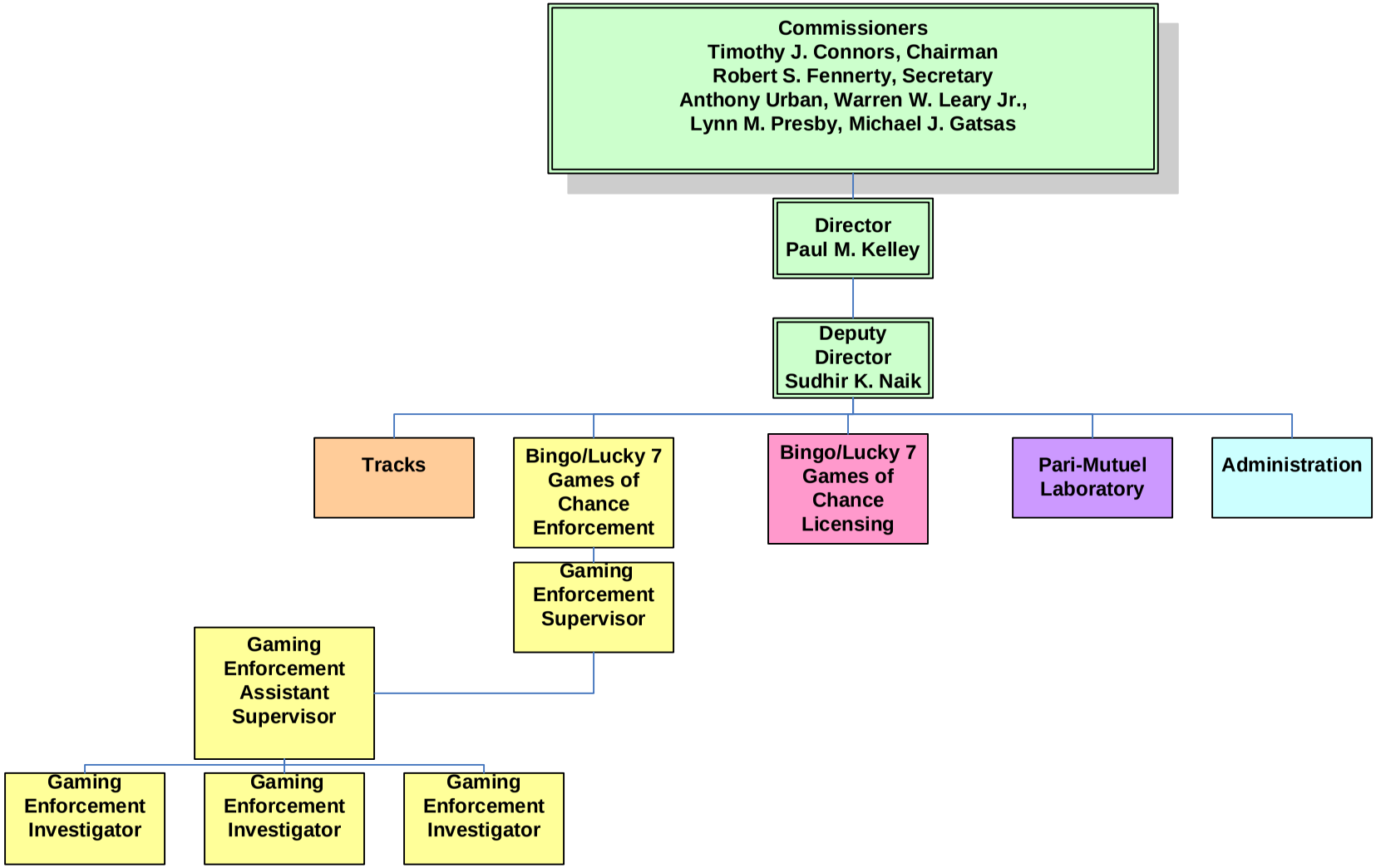
Pari-Mutuel
Laboratory
Administration
Program
Assistant II
Program
Assistant I
License Clerk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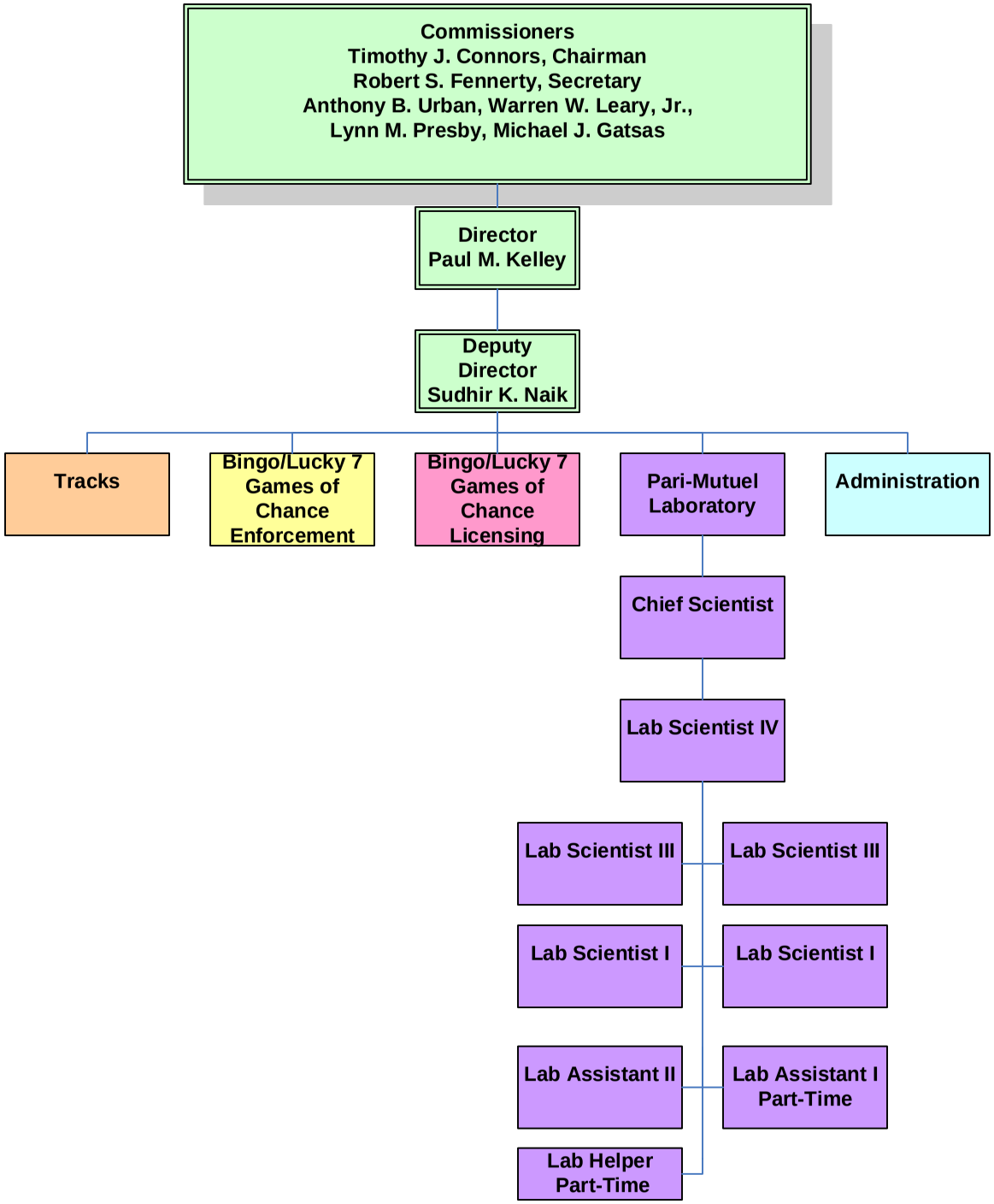
Pari-Mutuel
Laboratory
Administration
Gaming
Enforcement
Supervisor
Gaming
Enforcement
Assistant
Supervisor
Gaming
Enforcement
Investigator
Gaming
Enforcement
Investigator
Gaming
Enforcement
Investigator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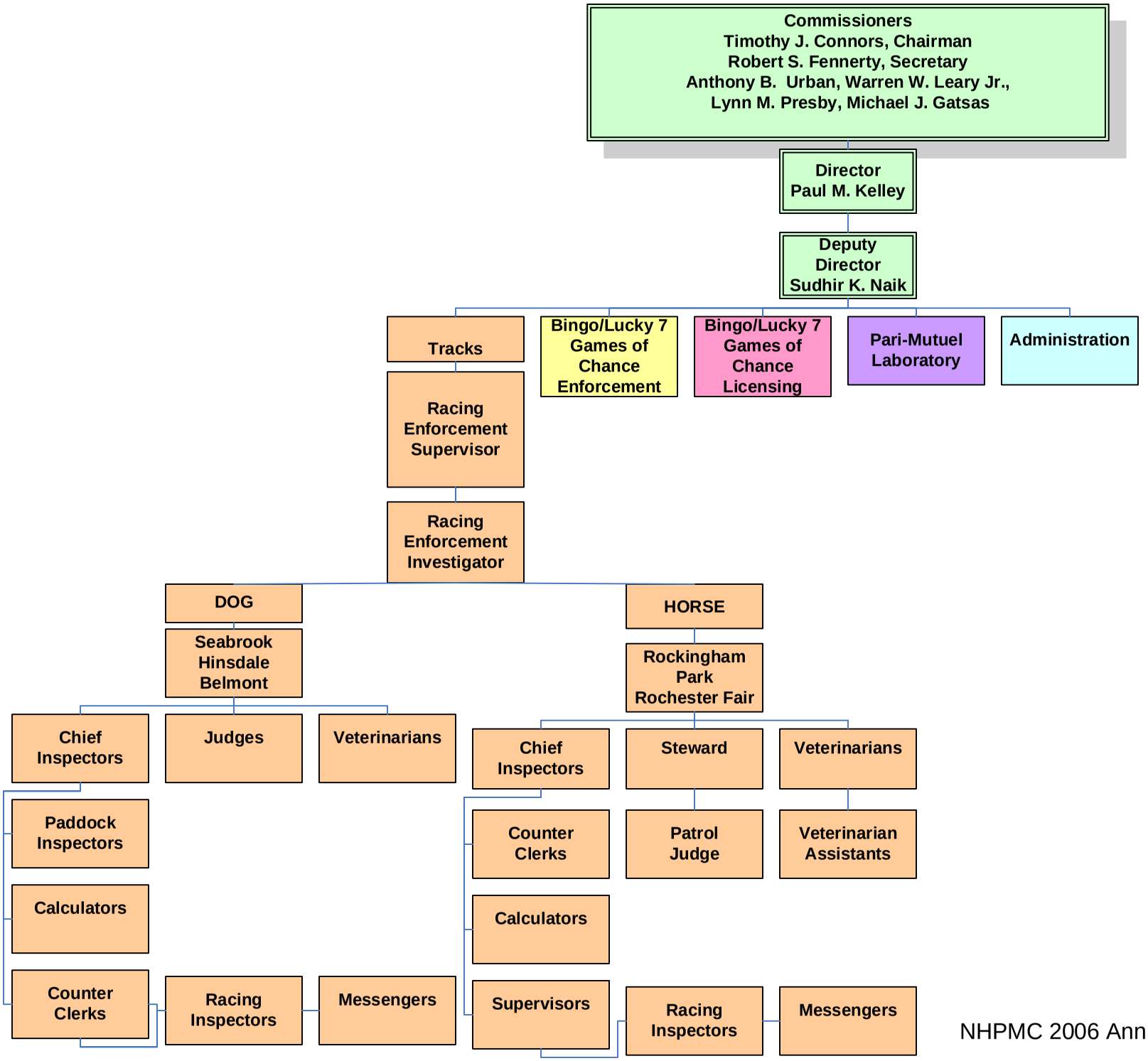
Deputy Director
Sudhir K. Naik
Tracks
Bingo/Lucky 7 Games of Chance Enforcement
Bingo/Lucky 7 Games of Chance Licensing
Pari-Mutuel Laboratory
Administration
Chief Scientist
Lab Scientist IV
Lab Scientist III
Lab Scientist III
Lab Scientist I
Lab Scientist I
Lab Assistant II
Lab Assistant I Part-Time
Lab Helper Part-Time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Chance
Licensing
Pari-Mutuel
Laboratory
Administration
Racing
Enforcement
Supervisor
Racing
Enforcement
Investigator
DOG
HORSE
Seabrook
Hinsdale
Belmont
Rockingham
Park
Rochester Fair
Chief
Inspectors
Judges
Veterinarians
Chief
Inspectors
Steward
Veterinarians
Paddock
Inspectors
Counter
Clerks
Patrol
Judge
Veterinarian
Assistants
Calculators
Calculators
Counter
Clerks
Racing
Inspectors
Messengers
Supervisors
Racing
Inspectors
Messengers

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Licensed Racetracks 2006

Belmont Gaming LLC., d/b/a The Lodge at Belmont Route 106 Belmont, New Hampshire 03220 www.thelodgeatbelmont.com (Licensed June 2006)	(603) 267-7778
Hinsdale Greyhound Racing Association, Inc., d/b/a Hinsdale Greyhound Park & OTB Brattleboro Road, Box 27 Hinsdale, New Hampshire 03451 www.hinsdalegreyhound.com	(603) 336-5382
Rochester Agricultural and Mechanical Association, Inc., d/b/a The Rochester Fair Cold Spring Park Rochester, New Hampshire 03867 www.rochesterfair.com	(603) 332-6585
Rockingham Venture, Inc., d/b/a Rockingham Park Post Office Box 47 Salem, New Hampshire 03079 www.rockinghampark.com	(603) 898-2311
Yankee Greyhound Racing Association, Inc., d/b/a Seabrook Greyhound Park Post Office Box 219 Seabrook, New Hampshire 03874 www.seabrookgreyhoundpark.com	(603) 474-3065

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

RACING REVENUES

For the Year Ended December 31, 2006

Source		2006 Revenue	% of Total
Thoroughbred Racing Tax and Breakage	$	2,127,482	56.3%
Greyhound Racing Tax and Breakage		643,119	17.0%
Harness Racing Tax and Breakage		328,295	8.7%
Unclaimed Tickets		864,729	22.9%
Harness Licenses and Fines		41,837	1.1%
Greyhound Licenses and Fines		17,795	0.5%
TOTAL REVENUES		**4,023,257**	**106.4%**
Less: Breakage Credits to Tracks		(242,228)	-6.4%
TOTAL NET REVENUES	**$**	**3,781,029**	**100.0%**

OPERATING AND ADMINISTRATIVE EXPENDITURES

For the Year Ended December 31, 2006

Administrative Staff	$	234,221	17.7%
Commissioners		64,594	4.9%
Full-Time Temporary Personnel		208,757	15.8%
Part-Time Seasonal Personnel		297,353	22.4%
Commission Veterinarians		97,247	7.3%
State Stewards and Judges		69,472	5.2%
Overtime & Holiday Pay		26,129	2.0%
Benefits		207,504	15.7%
TOTAL PERSONNEL EXPENDITURES		**1,205,277**	**91.0%**
Current Expenses		22,562	1.7%
Equipment		25,064	1.9%
Travel		30,792	2.3%
Rentals		14,779	1.1%
OIT Transfers		10,927	0.8%
Unclaimed Tickets Paid Out		6,614	0.5%
Unemployment Compensation		8,388	0.6%
Old Year Reserve		332	0.0%
TOTAL NON-PERSONNEL EXPENDITURES		**119,458**	**9.0%**
TOTAL OPERATING AND ADMINISTRATIVE EXPENDITURES		1,324,735	100.0%
Less: Reimbursement for veterinarians' and judges' salaries		(187,176)	-14.1%
TOTAL GENERAL FUNDS EXPENDED	**$**	**1,137,559**	**85.9%**

Note: Revenues and Expenditures are being reported on a cash basis, as opposed to the receipts and statistical charts which reflect annual totals of accrued revenue for the calendar year. Therefore, these revenue totals will be different.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

BINGO/LUCKY 7/GAMES OF CHANCE REVENUES

For the Year Ended December 31, 2006

Source		2006 Revenue	% of Total
Games of Chance License Fees (began July 2006)	$	59,425	2.9%
Lucky 7 Deal / Bag Fees		974,520	47.0%
Lucky 7 License Fees		127,890	6.2%
Bingo License Fees		146,825	7.1%
Bingo WTA Tax		752,029	36.3%
Interest and Miscellaneous		13,836	0.7%
TOTAL REVENUES	**$**	**2,074,525**	**100.0%**
(Into Sweepstakes Fund)			

OPERATING AND ADMINISTRATIVE EXPENDITURES

For the Year Ended December 31, 2006

Administrative & Enforcement Staff	$	278,861	51.6%
Overtime		5,717	1.1%
Benefits		114,933	21.2%
TOTAL PERSONNEL EXPENDITURES		**399,511**	**73.9%**
Current Expenses		23,157	4.3%
Equipment		47,555	8.8%
Travel		15,471	2.9%
Rentals		14,805	2.7%
Retiree Health Benefits		18,765	3.5%
OIT Transfers		9,063	1.7%
Old Year Reserve		12,573	2.3%
TOTAL NON-PERSONNEL EXPENDITURES		**141,389**	**26.1%**
TOTAL OPERATING AND ADMINISTRATIVE EXPENDITURES	**$**	**540,900**	**100.0%**
(From Sweepstakes Fund)			

For the twelve month period covering 1/1/06 - 12/31/06 $1.8 million was transferred from net Bingo / Lucky 7/GOC revenue to the Education Trust Fund.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

RACING LABORATORY EXPENDITURES

For the Year Ended December 31, 2006

		% of Total
Laboratory Staff	$ 241,041	43.6%
Temporary Personnel	5,294	1.0%
Overtime & Holiday	7,915	1.4%
Benefits	109,714	19.8%
TOTAL PERSONNEL EXPENDITURES	**363,964**	**65.8%**
Current Expenses	56,670	10.2%
Equipment	62,167	11.2%
Travel	12,596	2.3%
Rent	54,374	9.8%
Post Retirement	3,257	0.6%
TOTAL NON-PERSONNEL EXPENDITURES	**189,064**	**34.2%**
TOTAL RACING LABORATORY EXPENDITURES	**553,028**	**100.0%**
Less: Reimbursements from Racing Associations	(110,286)	-19.9%
TOTAL GENERAL FUNDS EXPENDED	**$ 442,742**	**80.1%**

The racing laboratory analyzed 7,605 urine samples as broken down below:

GREYHOUND

Hinsdale	4,734	62.2%
Seabrook	1,557	20.5%
Belmont	473	6.2%
Total Greyhound Urine Samples	**6,764**	**88.9%**

HARNESS

Rochester Fair	84	1.1%
Rockingham Park	757	10.0%
Total Horse Urine Samples	**841**	**11.1%**

The Racing Laboratory analyzed **1262** Equine blood samples for TC02 and EPO Levels as broken down below:

HARNESS

Rockingham Park	1151	91.2%
Rochester Fair	111	8.8%
	1262	**100.0%**

The Pari-Mutuel Commission recognizes the dedication of the laboratory employees, under the direction of Laboratory Services Chief Joanne Dufort, and wishes to thank them for their efforts.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Unclaimed Tickets
For the Year Ended December 31, 2006

Revenue Received		
Hinsdale Greyhound Park	$ 172,497	20.0%
Rockingham Park	475,635	55.2%
Rochester Fair Association	1,587	0.2%
Seabrook Greyhound Park	212,517	24.6%
TOTAL RECEIVED	**$ 862,236**	**100%**
Amounts paid out		
Horses	$ 5,999	90.7%
Greyhounds	615	9.3%
TOTAL PAID OUT	**$ 6,614**	**100.0%**

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Thoroughbred Racing

For the Year Ended December 31, 2006

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
Simulcast Wagering						
Hinsdale Greyhound Park	4,637	$ 30,959,619	$ 387,001	$ 88,960	$ 475,961	22.8%
The Lodge at Belmont	3,053	6,247,830	78,102	25,560	103,662	5.0%
Rockingham Park	4,955	72,013,556	900,205	191,287	1,091,492	52.3%
Seabrook Greyhound Park	4,981	27,349,745	341,890	75,788	417,678	20.0%
Total Simulcast Wagering	17,626	$ 136,570,750	$ 1,707,198	$ 381,595	$ 2,088,793	100.0%
TOTAL THOROUGHBRED	**17,626**	**$ 136,570,750**	**$ 1,707,198**	**$ 381,595**	**$ 2,088,793**	**100.0%**

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Greyhound Racing

For the Year Ended December 31, 2006

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
Live Wagering						
Hinsdale Greyhound Park						
January 1 to December 31, 2006	228	$ 4,697,734	$ 58,722	$ 8,162	$ 66,884	10.5%
The Lodge at Belmont						
June 30 to September 9, 2006	77	310,889	3,886	980	4,866	0.8%
Seabrook Greyhound Park						
May 4 to September 4, 2006	122	2,949,646	36,872	6,763	43,635	6.9%
Total Live Wagering	427	$ 7,958,269	$ 99,480	$ 15,905	$ 115,385	18.2%
Simulcast Wagering						
Hinsdale Greyhound Park	4,164	$ 3,483,525	$ 52,260	$ 3,449	$ 55,709	8.8%
The Lodge at Belmont	3,439	5,967,912	89,525	6,287	95,812	15.1%
Rockingham Park	1,438	4,700,170	70,496	8,767	79,263	12.5%
Seabrook Greyhound Park	5,942	17,770,377	266,646	21,303	287,949	45.4%
Total Simulcast Wagering	14,983	$ 31,921,984	$ 478,927	$ 39,806	$ 518,733	81.8%
TOTAL GREYHOUND	**15,410**	**$ 39,880,253**	**$ 578,407**	**$ 55,711**	**$ 634,118**	**100.0%**

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Harness Racing

For the Year Ended December 31, 2006

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
Live Wagering						
Rockingham Park						
May 27 to September 4, 2006	101	$ 2,204,305	$ 22,043	$ 6,828	$ 28,871	9.1%
Rochester Fair						
September 15 to September 23, 2006	8	337,596	3,376	1,456	4,832	1.5%
Total Live Wagering	109	$ 2,541,901	$ 25,419	$ 8,284	$ 33,703	10.6%
Simulcast Wagering						
Hinsdale Greyhound Park	3,230	$ 4,165,653	$ 52,075	$ 9,548	$ 61,623	19.4%
The Lodge at Belmont	1,485	2,285,793	28,574	4,857	33,431	10.5%
Rockingham Park	3,034	9,263,142	115,793	21,877	137,670	43.3%
Seabrook Greyhound Park	2,680	3,521,975	44,051	7,508	51,559	16.2%
Total Simulcast Wagering	10,429	$ 19,236,563	$ 240,493	$ 43,790	$ 284,283	89.4%
TOTAL HARNESS	**10,538**	**$ 21,778,464**	**$ 265,912**	**$ 52,074**	**$ 317,986**	**100.0%**

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Harness Racing Licenses Issued

For the Year Ended December 31, 2006

License Type	Count	Fees
Admissions Employee	34	$ 340.00
Announcer	2	15.00
Assistant Trainer	1	5.00
Blacksmith	4	80.00
Clerk to the Racing Secretary	4	30.00
Director of Racing	1	12.50
Director of Security	1	25.00
Driver	44	1,037.50
Equine Dentist	3	60.00
Food Concession Employee	36	310.00
Groom	22	205.00
Horseman's Bookkeeper	1	10.00
Identifier	1	10.00
Judge	4	30.00
Maintenance Employee	33	330.00
Miscellaneous	38	370.00
Miscellaneous Managerial	2	50.00
Mutuel Employee	86	745.00
Mutuel Manager	2	50.00
Official	2	20.00
Owner	555	13,350.00
Owner/Driver	19	740.00
Owner/Trainer	85	3,140.00
Owner/Trainer/Driver	94	5,220.00
Paddock Assistant	2	15.00
Paddock Judge	1	10.00
Partnership	41	1,230.00
Patrol Judge	1	5.00
Photo Finish Operator	1	10.00
Racing Secretary	2	15.00
Security	33	330.00
Stable Employee	203	1,875.00
Stable Name	66	1,980.00
Starter	2	20.00
Temporary License	5	62.50
Timer	1	10.00
Tote Technician	4	35.00
Track Employee	2	10.00
Trainer	66	1,562.50
Trainer/Driver	45	1,680.00
Vendor	5	112.50
Veterinarian	7	140.00
Veterinary Assistant	1	10.00
Video Equipment Operator	10	100.00
Total Harness Racing Licenses Issued	**1572**	**$ 35,397.50**

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Greyhound Racing Licenses Issued

For the Year Ended December 31, 2006

License Type	Count	Fees
Admissions Employee	11	$ 110.00
Admissions Manager	1	25.00
Announcer	6	60.00
Assistant Racing Secretary	1	10.00
Assistant Starter	1	10.00
Assistant Trainer	5	100.00
Brakeman	2	20.00
Chart Writer	1	10.00
Clerk of Scales	2	20.00
Clerk to the Racing Secretary	1	10.00
Director of Maintenance	4	100.00
Director of Security	3	75.00
Food Concession Employee	131	1,310.00
Food Concession Manager	2	50.00
Judge	7	70.00
Kennel Helper	34	340.00
Kennel Master	4	40.00
Kennel Name	36	900.00
Leadout	81	810.00
Lure Operator	5	50.00
Maintenance Employee	47	470.00
Miscellaneous	48	480.00
Miscellaneous Managerial	6	150.00
Mutuel Employee	105	1,050.00
Mutuel Manager	4	100.00
Owner	303	6,060.00
Owner/Trainer	22	660.00
Paddock Judge	4	40.00
Racing Secretary	2	20.00
Security	50	500.00
Starter	5	50.00
Totalisator Company	2	200.00
Tote Technician	11	110.00
Trainer	18	540.00
Vendor	4	100.00
Veterinarian	1	20.00
Veterinary Assistant	4	40.00
Video Equipment Operator	7	70.00
Total Greyhound Racing Licenses Issued	**981**	**$ 14,780.00**

HORSE RACING PARI-MUTUEL TAX HISTORY

Pari-Mutuel wagering on horse racing became legal in New Hampshire in 1933. The tables below show the tax structure for horse racing in the state. The tax structure for harness from 1957 to 1982 was on a graduated scale based on handle. WPS indicates that the rates apply to win, place, and show pools only. Multi indicates all other pools, such as daily doubles, trifectas, and quiniellas. Breakage in 1933 was kept by the track. From 1939 to 1997 it was split evenly with thestate. In 1997, the legislature changed the law to require that 50% of the state's share of breakage be returned to licensee for live racing purse enhancement.

Thoroughbred Tax History

Year	Chapter Law	Effective Date	Track Commission	State Tax
1933	62	4/3/1933	10%	3.5%
1939	15	3/8/1939	11%	4.5%
1945	117	4/18/1945	11.5%	5.0%
1955	74	4/12/1955	12.5%	6.0%
1957	122	5/16/1957	14%	7.0%
1967	53	6/11/1967	15%	7.5%
1970	5	4/22/1970	16%	8%
1973	306	6/25/1973	18%	No Change
1977	93	5/9/1977	18% WPS 25% Multi	8% WPS 10% Multi
1979	122	5/31/1979	18% WPS 25% Multi	5% WPS 10% Multi
1981	570	7/6/1981	18% WPS 25% Multi	2.5% WPS 5% Multi
1982	42	6/29/1982	18% WPS 25% Multi	1% WPS 2% Multi
1986	4	2/21/1986	19% WPS 26% Multi	No Change
1997	351	7/1/1997	19% WPS 26% Multi	1% Live 1.25% Simulcast

Harness Tax History

Year	Chapter Law	Effective Date	Track Commission	State Tax
1933	62	4/3/1933	10%	3.5%
1939	15	3/8/1939	11%	4.5%
1945	117	4/18/1945	11.5%	5%
1955	74	4/12/1955	15%	6%
1957	122	5/16/1957	17%	5.5% to 9.5%
1973	306	6/25/1973	19%	No Change
1977	93	5/9/1977	19% WPS 25% Multi	5.5% to 9.5% WPS 8.25% Multi
1982	42	6/29/1982	No Change	1% WPS 2% Multi
1997	351	7/1/1997	19% WPS 25% Multi	1% Live 1.25% Simulcast

GREYHOUND RACING PARI-MUTUEL TAX HISTORY

Greyhound racing has been legal in New Hampshire since 1971. The tax structure has been quite complicated at times, because of a system of tax credits and graduated tax rates based on handle. The table below shows the range of tax rates in place since 1971 as well as the tax credits. Breakage on greyhound racing has been split 50:50 between the track and the state. In 1997, the legislature changed the law to require that 50% of the state's share of breakage be returned to licensee for live racing purse enhancement.

Year	Chapter Law	Effective Date	Track Commission	State Tax
1971	541	9/5/1971	17%	5.5%
1974	13	4/1/1974	18%	6% to 10%
1977	134	6/3/1977	No Change	$750 on first $50K if handle <$100K Remainder at 1974 Rates
1979	119	5/29/1979	19% WPS 25% Multi	6% to 10% all pools plus 4% Multi Credit $175 per race if handle <$100K Minimum Tax $500 per day
1985	180	5/27/1985	No Change	No Change in Rates Credit $200 per race if handle <$100K Credit $225 per race if handle <$50K Minimum Tax $300 per program
1987	154	5/11/1987	No Change	No Change in Rates Credit $200 per race if handle <$125K Credit $225 per race if handle <$50K Minimum Tax $300 per program
1988	291	7/1/1988	19% WPS 25% Multi	6% to 10% all pools plus 5% Multi No Change in Credits
1989	219	7/23/1989	19% WPS 26% Multi	6% to 10% all pools plus 4% to 5% Multi No Change in Credits
1995	224	6/14/1995	No Change	No Change in Rates Special credits for tracks with fewer than 150 live programs and handle <$35K
1996	201	7/1/1996	No Change	6% to 10% Live WPS plus 4% to 5% Live Multi 3.5% Simulcast No Change in Credits
1997	351	7/1/1997	No Change	1.25% Live 1.5% Simulcast Credits Eliminated

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK

Note: ETR=Effective Tax Rate

	Annual Totals					Performance Averages		
Year	Performances	Handle	Attendance	State Revenue	ETR	Handle	Attendance	State Revenue
1933	54	$ 11,905,423	385,899	$ 416,693	3.5%	$ 220,471	7,146	$ 7,717
1934	62	18,760,847	493,804	656,630	3.5%	302,594	7,965	10,591
1935	41	11,311,372	325,058	395,898	3.5%	275,887	7,928	9,656
1936	40	10,015,536	328,023	350,544	3.5%	250,388	8,201	8,764
1937	66	17,511,720	516,356	612,910	3.5%	265,329	7,824	9,287
1938	45	10,872,109	334,784	380,524	3.5%	241,602	7,440	8,456
1939	48	11,819,375	392,693	619,930	5.2%	246,237	8,181	12,915
1940	60	14,924,096	461,027	780,009	5.2%	248,735	7,684	13,000
1941	66	19,254,484	546,909	1,004,803	5.2%	291,735	8,287	15,224
1942	65	17,344,931	376,010	911,613	5.3%	266,845	5,785	14,025
1943	54	22,864,629	370,747	1,206,675	5.3%	423,419	6,866	22,346
1944	60	32,787,059	490,972	1,714,460	5.2%	546,451	8,183	28,574
1945	54	46,651,853	713,806	2,649,791	5.7%	863,923	13,219	49,070
1946	66	56,266,959	814,335	3,193,931	5.7%	852,530	12,338	48,393
1947	79	47,934,958	689,767	2,710,280	5.7%	606,772	8,731	34,307
1948	84	47,232,640	708,489	2,666,860	5.6%	562,293	8,434	31,748
1949	60	34,227,108	579,689	1,937,241	5.7%	570,452	9,661	32,287
1950	54	31,310,902	472,963	1,759,396	5.6%	579,832	8,759	32,581
1951	54	36,855,103	536,340	2,069,378	5.6%	682,502	9,932	38,322
1952	54	42,730,486	596,006	2,418,352	5.7%	791,305	11,037	44,784
1953	54	44,585,713	595,077	2,528,491	5.7%	825,661	11,020	46,824
1954	54	37,925,603	497,344	2,146,040	5.7%	702,326	9,210	39,741
1955	54	36,581,767	508,228	2,418,321	6.6%	677,440	9,412	44,784
1956	54	42,498,189	547,467	2,811,658	6.6%	787,004	10,138	52,068
1957	52	41,563,836	543,405	3,169,332	7.6%	799,305	10,450	60,949
1958	53	40,411,828	512,852	3,052,606	7.6%	762,487	9,676	57,596
1959	51	35,747,536	425,503	2,720,861	7.6%	700,932	8,343	53,350
1960	51	41,835,284	517,084	3,163,290	7.6%	820,300	10,139	62,025
1961	54	45,024,706	541,230	3,395,108	7.5%	833,791	10,023	62,872
1962	54	44,907,524	580,544	3,403,123	7.6%	831,621	10,751	63,021

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK (Cont'd)

Note: ETR=Effective Tax Rate

	Annual Totals					Performance Averages		
Year	**Performances**	**Handle**	**Attendance**	**State Revenue**	**ETR**	**Handle**	**Attendance**	**State Revenue**
1963	54	$45,811,120	553,288	$3,483,437	7.6%	$ 848,354	10,246	$ 64,508
1964	60	59,993,368	714,642	4,527,586	7.5%	999,889	11,911	75,460
1965	54	54,714,058	635,620	4,147,024	7.6%	1,013,223	11,771	76,797
1966	54	55,772,736	642,598	4,206,049	7.5%	1,032,828	11,900	77,890
1967	53	54,756,956	601,962	4,408,266	8.1%	1,033,150	11,358	83,175
1968	51	55,576,933	578,214	4,432,648	8.0%	1,089,744	11,338	86,915
1969	50	56,031,758	565,187	4,477,819	8.0%	1,120,635	11,304	89,556
1970	77	67,080,577	616,507	5,674,049	8.5%	871,176	8,007	73,689
1971	77	74,659,391	931,913	6,298,914	8.4%	969,602	12,103	81,804
1972	77	62,044,395	730,296	5,236,744	8.4%	805,771	9,484	68,010
1973	80	56,465,848	671,681	4,763,813	8.4%	705,823	8,396	59,548
1974	73	53,756,070	632,513	4,546,406	8.5%	736,385	8,665	62,280
1975	67	58,916,380	674,132	4,955,911	8.4%	879,349	10,062	73,969
1976	65	54,181,185	580,620	4,575,585	8.4%	833,557	8,933	70,394
1977	65	53,405,030	583,622	4,837,502	9.1%	821,616	8,979	74,423
1978	65	52,767,554	575,628	4,818,163	9.1%	811,809	8,856	74,126
1979	64	51,329,955	527,350	3,666,634	7.1%	802,031	8,240	57,291
1980	21	18,198,576	188,254	1,407,061	7.7%	866,599	8,964	67,003
1981 to 1983	0	NO THOROUGHBRED RACING						

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals					Performance Averages		
	Year	Performances	Handle	Attendance	State Revenue	ETR	Handle	Attendance	State Revenue
	1984	140	$ 73,422,221	727,881	$ 1,386,324	1.9%	$ 524,444	5,199	$ 9,902
	1985	165	90,910,743	789,413	1,702,648	1.9%	550,974	4,784	10,319
	1986	183	90,727,004	779,088	847,648	0.9%	495,776	4,257	4,632
	1987	242	129,575,446	964,033	1,223,945	0.9%	535,436	3,984	5,058
	1988	252	143,213,579	1,023,241	1,466,482	1.0%	568,308	4,060	5,819
	1989	257	141,594,735	1,046,783	2,674,379	1.9%	550,952	4,073	10,406
	1990	256	200,693,367	1,276,683	3,781,320	1.9%	783,958	4,987	14,771
	1991	261	185,933,519	1,182,888	3,523,327	1.9%	712,389	4,532	13,499
	1992	111	48,297,036	395,510	921,234	1.9%	435,108	3,563	8,299
	1993	100	34,443,082	376,322	648,096	1.9%	344,431	3.763	6,481
	1994	100	29,711,216	341,700	550,089	1.9%	297,112	3,417	5,501
	1995	100	27,794,009	332,366	518,651	1.9%	277,940	3,324	5,187
	1996	98	20,836,490	281,539	393,409	1.9%	212,617	2,873	4,014
	1997	100	18,662,839	257,744	249,717	1.3%	186,628	2,577	2,497
	1998	95	18,226,101	259,243	212,706	1.2%	191,854	2,729	2,239
	1999	99	16,782,663	145,836	195,663	1.2%	169,522	1,473	1,976
	2000	100	15,241,167	221,838	176,992	1.2%	152,412	2,218	1,770
	2001	101	13,731,233	153,055	161,188	1.2%	135,953	1,515	1,596
	2002	99	12,872,792	118,525	173,184	1.3%	130,028	1,197	1,749
	2003	0			NO THOROUGHBRED RACING				
	2004	1	62,598		773	1.2%	62,598		773
	2005	0			NO THOROUGHBRED RACING				
	2006	0			NO THOROUGHBRED RACING				
Totals	**To Date**	**5,664**	**$ 3,251,857,306**	**37,080,126**	**$ 158,536,134**	**4.9%**	**$ 574,127**	**6,547**	**$ 28,990**

SIMULCAST THOROUGHBRED RACING

Note: ETR=Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**ETR**	**Handle**	**State Revenue**
1991	Rockingham Park	43	$ 3,933,493	$ 61,741	1.6%	$ 91,477	$ 1,436
	Seabrook Greyhound	186	7,763,963	123,645	1.6%	41,742	665
	Hinsdale Greyhound	175	4,083,117	66,951	1.6%	23,332	383
	Lakes Region Greyhound	78	547,007	8,687	1.6%	7,013	111
	Total	**482**	**16,327,580**	**261,024**	**1.6%**	**33,875**	**542**
1992	Rockingham Park	481	37,263,690	738,803	2.0%	77,471	1,536
	Seabrook Greyhound	387	11,021,358	175,311	1.6%	28,479	453
	Hinsdale Greyhound	584	6,458,042	111,005	1.7%	11,058	190
	Lakes Region Greyhound	422	1,577,663	24,458	1.6%	3,739	58
	Total	**1,874**	**56,320,753**	**1,049,577**	**1.9%**	**30,054**	**560**
1993	Rockingham Park	1,352	61,898,922	1,171,536	1.9%	45,783	867
	Seabrook Greyhound	805	11,323,871	216,979	1.9%	14,067	270
	Hinsdale Greyhound	1,126	8,865,071	170,175	1.9%	7,873	151
	Lakes Region Greyhound	1,175	3,350,767	64,085	1.9%	2,852	55
	Total	**4,458**	**85,438,631**	**1,622,775**	**1.9%**	**19,165**	**364**
1994	Rockingham Park	1,894	70,703,786	1,342,430	1.9%	37,330	709
	Seabrook Greyhound	930	10,063,413	191,830	1.9%	10,821	206
	Hinsdale Greyhound	1,664	10,755,685	205,467	1.9%	6,464	123
	Lakes Region Greyhound	2,167	9,173,039	175,032	1.9%	4,233	81
	Total	**6,655**	**100,695,923**	**1,914,759**	**1.9%**	**15,131**	**288**
1995	Rockingham Park	2,320	73,778,293	1,394,108	1.9%	31,801	601
	Seabrook Greyhound	1,293	11,841,716	225,606	1.9%	9,158	174
	Hinsdale Greyhound	1,669	10,457,592	197,999	1.9%	6,266	119
	Lakes Region Greyhound	2,404	8,028,264	150,266	1.9%	3,340	63
	Total	**7,686**	**104,105,865**	**1,967,979**	**1.9%**	**13,545**	**256**

SIMULCAST THOROUGHBRED RACING (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**ETR**	**Handle**	**State Revenue**
1996	Rockingham Park	1,511	$ 76,090,935	$ 1,434,443	1.9%	$ 50,358	$ 949
	Seabrook Greyhound	1,968	14,483,433	275,157	1.9%	7,359	140
	Hinsdale Greyhound	2,160	9,587,114	181,298	1.9%	4,438	84
	Lakes Region Greyhound	3,466	11,530,486	217,538	1.9%	3,327	63
	Total	**9,105**	**111,691,968**	**2,108,436**	**1.9%**	**12,267**	**232**
1997	Rockingham Park	2,946	77,848,366	1,278,086	1.6%	26,425	434
	Seabrook Greyhound	2,492	16,200,510	265,134	1.6%	6,501	106
	Hinsdale Greyhound	2,727	10,606,247	171,267	1.6%	3,889	63
	Lakes Region Greyhound	3,705	9,282,587	152,860	1.6%	2,505	41
	Total	**11,870**	**113,937,710**	**1,867,347**	**1.6%**	**9,599**	**157**
1998	Rockingham Park	3,130	84,107,918	1,172,900	1.4%	26,872	375
	Seabrook Greyhound	2,584	19,181,556	266,289	1.4%	7,423	103
	Hinsdale Greyhound	3,063	11,295,082	156,373	1.4%	3,688	51
	Lakes Region Greyhound	3,788	10,669,676	149,317	1.4%	2,817	39
	Total	**12,565**	**125,254,232**	**1,744,879**	**1.4%**	**9,969**	**139**
1999	Rockingham Park	3,939	86,131,445	1,199,315	1.4%	21,866	304
	Seabrook Greyhound	2,486	20,721,073	287,227	1.4%	8,335	116
	Hinsdale Greyhound	3,263	10,792,380	149,855	1.4%	3,308	46
	Lakes Region Greyhound	3,618	11,650,932	164,344	1.4%	3,220	45
	Total	**13,306**	**129,295,830**	**1,800,741**	**1.4%**	**9,717**	**135**
2000	Rockingham Park	4,672	88,774,599	1,236,172	1.4%	19,001	265
	Seabrook Greyhound	2,591	19,798,705	277,327	1.4%	7,641	107
	Hinsdale Greyhound	3,697	11,336,466	157,637	1.4%	3,066	43
	Lakes Region Greyhound	3,902	18,171,819	257,427	1.4%	4,657	66
	Total	**14,862**	**138,081,589**	**1,928,563**	**1.4%**	**9,291**	**130**

SIMULCAST THOROUGHBRED RACING (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**ETR**	**Handle**	**State Revenue**
2001	Rockingham Park	4,852	$ 93,904,816	$ 1,308,121	1.4%	$ 19,354	$ 270
	Seabrook Greyhound	2,777	22,114,128	307,269	1.4%	7,963	111
	Hinsdale Greyhound	4,381	12,702,403	178,304	1.4%	2,899	41
	Lakes Region	4,295	21,104,635	292,908	1.4%	4,914	68
	Total	**16,305**	**149,825,982**	**2,086,602**	**1.4%**	**9,189**	**128**
2002	Rockingham Park	4,856	91,422,139	1,395,539	1.5%	18,827	287
	Seabrook Greyhound	3,003	22,720,445	345,422	1.5%	7,566	115
	Hinsdale Greyhound	4,760	14,717,639	253,718	1.7%	3,092	53
	Lakes Region	5,251	22,013,979	347,097	1.6%	4,192	66
	Total	**17,870**	**150,874,202**	**2,341,776**	**1.6%**	**8,443**	**131**
2003	Rockingham Park	4,703	83,078,737	1,267,678	1.5%	17,665	270
	Seabrook Greyhound	3,333	23,158,074	353,048	1.5%	6,948	106
	Hinsdale Greyhound	4,582	14,320,417	220,353	1.5%	3,125	48
	Lakes Region	4,571	19,959,597	318,471	1.6%	4,367	70
	Total	**17,189**	**140,516,825**	**2,159,550**	**1.5%**	**8,174**	**126**
2004	Rockingham Park	4,872	79,537,880	1,216,926	1.5%	16,326	250
	Seabrook Greyhound	4,396	26,599,318	406,113	1.5%	6,051	92
	Hinsdale Greyhound	4,549	15,823,938	245,555	1.6%	3,479	54
	Lakes Region	5,028	24,074,490	386,809	1.6%	4,788	77
	Total	**18,845**	**146,035,626**	**2,255,403**	**1.5%**	**7,749**	**120**
2005	Rockingham Park	4,856	74,384,169	1,131,526	1.5%	15,318	233
	Seabrook Greyhound	4,834	25,684,449	386,058	1.5%	5,313	80
	Hinsdale Greyhound	4,594	37,192,926	561,707	1.5%	8,096	122
	Lakes Region	1,124	3,202,570	53,710	1.7%	2,849	48
	Total	**15,408**	**140,464,114**	**2,133,001**	**1.5%**	**9,116**	**138**

SIMULCAST THOROUGHBRED RACING (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**ETR**	**Handle**	**State Revenue**
2006	Rockingham Park	4,955	$ 72,013,556	$ 1,091,492	1.5%	$ 14,534	$ 220
	Seabrook Greyhound	4,981	27,349,745	417,678	1.5%	5,491	84
	Hinsdale Greyhound	4,637	30,959,619	475,961	1.5%	6,677	103
	The Lodge at Belmont	3,053	6,247,830	103,662	1.7%	2,046	34
	Total	**17,626**	**136,570,750**	**2,088,793**	**1.5%**	**7,748**	**119**
Totals	Rockingham Park	51,382	1,154,872,744	18,440,816	1.6%	22,476	359
To	Seabrook Greyhound	39,046	290,025,757	4,520,093	1.6%	7,428	116
Date	Hinsdale Greyhound	47,631	219,953,738	3,503,625	1.6%	4,618	74
	Lakes Region Greyhound	44,994	174,337,511	2,763,009	1.6%	3,875	61
	The Lodge at Belmont	3,053	6,247,830	103,662	1.7%	2,046	34
	Total	**186,106**	**$ 1,845,437,580**	**$ 29,331,205**	**1.6%**	9,916	158

LIVE GREYHOUND RACING

Note: ETR=Effective Tax Rate

		Annual Totals					Performance Averages		
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**Attendance**	**ETR**	**Handle**	**State Revenu**	**Attendance**
1973	Hinsdale	97	$ 10,495,787	$ 623,988	162,442	5.9%	$ 108,204	$ 6,433	1,675
	Seabrook	146	24,437,308	1,551,884	388,151	6.4%	167,379	10,629	2,659
	Total	**243**	**34,933,095**	**2,175,872**	**550,593**	**6.2%**	**143,758**	**8,954**	**2,266**
1974	Hinsdale	154	18,406,568	1,175,512	236,288	6.4%	119,523	7,633	1,534
	Seabrook	265	51,961,267	3,726,356	667,795	7.2%	196,080	14,062	2,520
	Total	**419**	**70,367,835**	**4,901,868**	**904,083**	**7.0%**	**167,942**	**11,699**	**2,158**
1975	Hinsdale	136	16,535,666	1,100,499	204,518	6.7%	121,586	8,092	1,504
	Seabrook	367	85,353,577	6,723,101	1,032,185	7.9%	232,571	18,319	2,812
	Lakes Region	74	3,307,834	211,271	96,123	6.4%	44,700	2,855	1,299
	Total	**577**	**105,197,077**	**8,034,871**	**1,332,826**	**7.6%**	**182,317**	**13,925**	**2,310**
1976	Hinsdale	183	16,278,450	1,056,148	212,580	6.5%	88,953	5,771	1,162
	Seabrook	417	94,044,971	7,415,140	1,106,883	7.9%	225,528	17,782	2,654
	Lakes Region	48	2,245,832	147,448	66,364	6.6%	46,788	3,072	1,383
	Total	**648**	**112,569,253**	**8,618,736**	**1,385,827**	**7.7%**	**173,718**	**13,301**	**2,139**
1977	Hinsdale	133	10,294,296	581,560	138,404	5.6%	77,401	4,373	1,041
	Seabrook	492	101,285,385	8,109,176	1,161,135	8.0%	205,865	16,482	2,360
	Lakes Region	109	4,636,664	118,593	107,782	2.6%	42,538	1,088	989
	Total	**734**	**116,216,345**	**8,809,329**	**1,407,321**	**7.6%**	**158,333**	**12,002**	**1,917**
1978	Hinsdale	170	12,602,154	504,601	160,894	4.0%	74,130	2,968	946
	Seabrook	432	95,804,781	7,615,743	1,062,610	7.9%	221,770	17,629	2,460
	Lakes Region	91	4,270,606	97,898	82,860	2.3%	46,930	1,076	911
	Total	**693**	**112,677,541**	**8,218,242**	**1,306,364**	**7.3%**	**162,594**	**11,859**	**1,885**
1979	Hinsdale	189	12,754,174	653,731	152,148	5.1%	67,482	3,459	805
	Seabrook	476	82,003,469	7,161,776	938,747	8.7%	172,276	15,046	1,972
	Total	**665**	**94,757,643**	**7,815,507**	**1,090,895**	**8.2%**	**142,493**	**11,753**	**1,640**

LIVE GREYHOUND RACING (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals					Performance Averages		
Year	**Track**	**Performances**	**Handle**	**State Revenue**	**Attendance**	**ETR**	**Handle**	**State Revenue**	**Attendance**
1980	Hinsdale	255	$ 15,373,092	$ 976,844	181,960	6.4%	$ 60,287	$ 3,831	714
	Seabrook	408	70,507,999	6,781,244	843,139	9.6%	172,814	16,621	2,067
	Total	**663**	**85,881,091**	**7,758,088**	**1,025,099**	**9.0%**	**129,534**	**11,701**	**1,546**
1981	Hinsdale	277	19,003,020	1,295,730	210,341	6.8%	68,603	4,678	759
	Seabrook	452	68,768,887	6,447,349	835,931	9.4%	152,144	14,264	1,849
	Lakes Region	105	4,190,318	159,699	80,541	3.8%	39,908	1,521	767
	Total	**834**	**91,962,225**	**7,902,778**	**1,126,813**	**8.6%**	**110,266**	**9,476**	**1,351**
1982	Hinsdale	294	19,740,968	1,259,643	202,654	6.4%	67,146	4,285	689
	Seabrook	375	58,040,479	5,491,173	691,289	9.5%	154,775	14,643	1,843
	Berensons'	102	4,510,546	193,605	76,254	4.3%	44,221	1,898	748
	Total	**771**	**82,291,993**	**6,944,421**	**970,197**	**8.4%**	**106,734**	**9,007**	**1,258**
1983	Hinsdale	294	20,110,414	1,308,893	208,758	6.5%	68,403	4,452	710
	Seabrook	377	59,221,566	5,587,039	670,801	9.4%	157,086	14,820	1,779
	Berensons'	136	6,318,442	250,626	94,955	4.0%	46,459	1,843	698
	Total	**807**	**85,650,422**	**7,146,558**	**974,514**	**8.3%**	**106,134**	**8,856**	**1,208**
1984	Hinsdale	283	22,476,324	1,618,541	220,595	7.2%	79,422	5,719	779
	Seabrook	378	57,076,058	5,341,465	564,816	9.4%	150,995	14,131	1,494
	Berensons'	137	6,067,016	218,167	86,273	3.6%	44,285	1,592	630
	Total	**798**	**85,619,398**	**7,178,173**	**871,684**	**8.4%**	**107,292**	**8,995**	**1,092**
1985	Hinsdale	286	22,454,822	1,585,309	219,710	7.1%	78,513	5,543	768
	Seabrook	379	59,899,476	5,716,118	523,832	9.5%	158,046	15,082	1,382
	Berensons'	156	6,816,206	194,085	88,368	2.8%	43,694	1,244	566
	Total	**821**	**89,170,504**	**7,495,512**	**831,910**	**8.4%**	**108,612**	**9,130**	**1,013**

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals					Performance Averages		
Year	**Track**	**Performances**	**Handle**	**Revenue**	**Attendance**	**ETR**	**Handle**	**Revenue**	**Attendance**
1986	Hinsdale	415	$ 30,959,690	$ 2,004,566	291,392	6.5%	$ 74,602	$ 4,830	702
	Seabrook	421	65,689,336	6,248,409	543,429	9.5%	156,032	14,842	1,291
	Berensons'	149	6,307,170	164,728	81,440	2.6%	42,330	1,106	547
	Total	**985**	**102,956,196**	**8,417,703**	**916,261**	**8.2%**	**104,524**	**8,546**	**930**
1987	Hinsdale	499	35,109,648	2,081,700	312,714	5.9%	70,360	4,172	627
	Seabrook	420	66,154,758	6,203,061	524,139	9.4%	157,511	14,769	1,248
	Berensons'	113	5,849,638	198,053	68,005	3.4%	51,767	1,753	602
	Total	**1,032**	**107,114,044**	**8,482,814**	**904,858**	**7.9%**	**103,793**	**8,220**	**877**
1988	Hinsdale	524	39,780,289	2,446,792	312,461	6.2%	75,917	4,669	596
	Seabrook	408	64,047,574	5,887,164	527,528	9.2%	156,979	14,429	1,293
	Berensons'	109	5,199,439	157,457	61,714	3.0%	47,701	1,445	566
	Total	**1,041**	**109,027,302**	**8,491,413**	**901,703**	**7.8%**	**104,733**	**8,157**	**866**
1989	Hinsdale	526	38,612,157	2,298,651	324,436	6.0%	73,407	4,370	617
	Seabrook	435	63,772,032	5,481,253	536,884	8.6%	146,602	12,601	1,234
	Berensons'	124	5,306,005	130,131	61,938	2.5%	42,790	1,049	500
	Total	**1,085**	**107,690,194**	**7,910,035**	**923,258**	**7.3%**	**99,254**	**7,290**	**851**
1990	Hinsdale	555	34,291,891	1,689,724	303,974	4.9%	61,787	3,045	548
	Seabrook	436	58,590,522	4,680,030	521,866	8.0%	134,382	10,734	1,197
	Berensons'	129	4,428,587	81,834	57,728	1.8%	34,330	634	448
	Total	**1,120**	**97,311,000**	**6,451,588**	**883,568**	**6.6%**	**86,885**	**5,760**	**789**
1991	Hinsdale	485	27,543,690	1,222,333	301,010	4.4%	56,791	2,520	621
	Seabrook	413	52,499,005	4,042,610	547,947	7.7%	127,116	9,788	1,327
	Berensons'	108	2,904,111	54,811	48,735	1.9%	26,890	508	451
	Total	**1,006**	**82,946,806**	**5,319,754**	**897,692**	**6.4%**	**82,452**	**5,288**	**892**
1992	Hinsdale	491	26,593,954	1,105,907	316,204	4.2%	54,163	2,252	644
	Seabrook	412	42,956,333	2,885,342	481,191	6.7%	104,263	7,003	1,168
	Lakes Region	123	3,490,775	52,418	51,143	1.5%	28,380	426	416
	Total	**1,026**	**73,041,062**	**4,043,667**	**848,538**	**5.5%**	**71,190**	**3,941**	**827**

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals					Performance Averages		
Year	**Track**	**Performances**	**Handle**	**Revenue**	**Attendance**	**ETR**	**Handle**	**Revenue**	**Attendance**
1993	Hinsdale	448	$ 23,391,840	$ 909,431	278,494	3.9%	$ 52,214	$ 2,030	622
	Seabrook	451	35,504,318	2,192,126	431,838	6.2%	78,724	4,861	958
	Lakes Region	100	1,470,397	33,729	35,348	2.3%	14,704	337	353
	Total	**999**	**60,366,555**	**3,135,286**	**745,680**	**5.2%**	**60,427**	**3,138**	**746**
1994	Hinsdale	433	21,182,798	806,606	240,642	3.8%	48,921	1,863	556
	Seabrook	390	26,070,287	1,239,592	319,835	4.8%	66,847	3,178	820
	Lakes Region	100	947,508	32,351	27,812	3.4%	9,475	324	278
	Total	**923**	**48,200,593**	**2,078,549**	**588,289**	**4.3%**	**52,222**	**2,252**	**637**
1995	Hinsdale	399	17,504,466	558,300	214,894	3.2%	43,871	1,399	539
	Seabrook	328	21,501,642	1,014,185	271,950	4.7%	65,554	3,092	829
	Lakes Region	100	755,542	31,851	30,256	4.2%	7,555	319	303
	Total	**827**	**39,761,650**	**1,604,336**	**517,100**	**4.0%**	**48,079**	**1,940**	**625**
1996	Hinsdale	398	15,520,999	389,119	168,653	2.5%	38,997	978	424
	Seabrook	330	18,529,363	704,977	232,870	3.8%	56,150	2,136	706
	Lakes Region	98	585,534	30,965	27,635	5.3%	5,975	316	282
	Total	**826**	**34,635,896**	**1,125,061**	**429,158**	**3.2%**	**41,932**	**1,362**	**520**
1997	Hinsdale	417	14,355,972	267,777	169,552	1.9%	34,427	642	407
	Seabrook	355	18,522,055	418,075	229,719	2.3%	52,175	1,178	647
	Lakes Region	96	510,590	12,730	23,190	2.5%	5,319	133	242
	Total	**868**	**33,388,617**	**698,582**	**422,461**	**2.1%**	**38,466**	**805**	**487**
1998	Hinsdale	333	13,244,185	174,958	149,110	1.3%	39,772	525	448
	Seabrook	375	18,852,382	252,272	224,523	1.3%	50,273	673	599
	Lakes Region	96	391,856	5,597	15,291	1.4%	4,082	58	159
	Total	**804**	**32,488,423**	**432,827**	**388,924**	**1.3%**	**40,408**	**538**	**484**

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

			Annual Totals				Performance Averages		
Year	**Track**	**Performances**	**Handle**	**Revenue**	**Attendance**	**ETR**	**Handle**	**Revenue**	**Attendance**
1999	Hinsdale	314	$ 10,372,246	$ 137,237	127,233	1.3%	$ 33,033	$ 437	405
	Seabrook	364	16,427,596	220,557	203,497	1.3%	45,131	606	559
	Lakes Region	96	354,069	4,996	17,919	1.4%	3,688	52	187
	Total	**774**	**27,153,911**	**362,790**	**348,649**	**1.3%**	**35,083**	**469**	**450**
2000	Hinsdale	293	9,965,199	131,681	121,471	1.3%	34,011	449	415
	Seabrook	357	15,483,036	207,336	180,030	1.3%	43,370	581	504
	Lakes Region	98	377,971	5,289	18,586	1.4%	3,857	54	190
	Total	**748**	**25,826,206**	**344,306**	**320,087**	**1.3%**	**34,527**	**445**	**428**
2001	Hinsdale	327	9,743,307	128,860	120,016	1.3%	29,796	394	367
	Seabrook	395	16,441,151	220,515	187,135	1.3%	41,623	558	474
	Lakes Region	104	258,374	3,673	13,197	1.4%	2,484	35	127
	Total	**826**	**26,442,832**	**353,048**	**320,348**	**1.3%**	**32,013**	**427**	**388**
2002	Hinsdale	338	9,223,247	128,090	123,237	1.4%	27,288	379	365
	Seabrook	439	17,580,508	250,747	181,180	1.4%	40,047	571	413
	Lakes Region	100	319,552	4,986	16,090	1.6%	3,196	50	161
	Total	**877**	**27,123,307**	**383,823**	**320,507**	**1.4%**	**30,927**	**438**	**365**
2003	Hinsdale	337	8,634,350	120,392	123,478	1.4%	25,621	357	366
	Seabrook	373	12,745,733	182,470	152,610	1.4%	34,171	489	409
	Lakes Region	90	278,101	4,403	14,626	1.6%	3,090	49	163
	Total	**800**	**21,658,184**	**307,265**	**290,714**	**1.4%**	**27,073**	**384**	**363**
2004	Hinsdale	310	7,841,698	110,284	115,578	1.4%	25,296	356	373
	Seabrook	393	11,988,547	171,859	146,633	1.4%	30,505	437	373
	Lakes Region	88	267,646	4,234	15,169	1.6%	3,041	48	172
	Total	**791**	**20,097,891**	**286,377**	**277,380**	**1.4%**	**25,408**	**362**	**351**
2005	Hinsdale	240	5,886,597	83,253	90,559	1.4%	24,527	347	377
	Seabrook	330	7,773,936	112,611	116,516	1.4%	23,557	341	353
	Total	**570**	**13,660,533**	**195,864**	**207,075**	**1.4%**	**23,966**	**344**	**363**

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

			Annual Totals				Performance Averages		
Year	**Track**	**Performances**	**Handle**	**Revenue**	**Attendance**	**ETR**	**Handle**	**Revenue**	**Attendance**
2006	Hinsdale Greyhound	228	$ 4,697,734	$ 66,883	39,039	1.4%	$ 20,604	$ 293	171
	Seabrook Greyhound	122	2,949,646	43,635	45,769	1.5%	24,177	358	375
	The Lodge at Belmont	77	310,889	4,866	8,481	1.6%	4,038	63	110
	Total	**427**	**7,958,269**	**115,384**	**93,289**	**1.4%**	**18,638**	**270**	**218**
Totals	Hinsdale Greyhound	11,061	620,981,692	30,603,543	6,755,439	4.9%	56,142	2,767	611
To	Seabrook Greyhound	12,911	1,562,484,983	120,326,390	17,094,403	7.7%	121,020	9,320	1,324
Date	Lakes Region Greyhound	2,979	82,366,329	2,605,628	1,465,342	3.2%	27,649	875	492
	The Lodge at Belmont	77	310,889	4,866	8,481	1.6%	4,038	63	110
	Total	**27,028**	**$ 2,266,143,893**	**$ 153,540,427**	**25,323,665**	**6.8%**	**$ 83,844**	**$ 5,681**	**937**

SIMULCAST GREYHOUND RACING

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1992	Lakes Region	140	$ 742,719	$ 43,405	5.8%	$ 5,305	$ 310
	Hinsdale	123	989,977	38,993	3.9%	8,049	317
	Total	**263**	**1,732,696**	**82,398**	**4.8%**	**6,588**	**313**
1993	Lakes Region	625	3,629,740	193,670	5.3%	5,808	310
	Seabrook	502	6,920,573	161,206	2.3%	13,786	321
	Hinsdale	446	2,747,056	137,650	5.0%	6,159	309
	Total	**1,573**	**13,297,369**	**492,526**	**3.7%**	**8,454**	**313**
1994	Lakes Region	899	4,803,093	277,580	5.8%	5,343	309
	Seabrook	990	10,713,328	314,671	2.9%	10,822	318
	Hinsdale	492	2,680,996	151,873	5.7%	5,449	309
	Total	**2,381**	**18,197,417**	**744,124**	**4.1%**	**7,643**	**313**
1995	Lakes Region	2,432	10,681,489	217,299	2.0%	4,392	89
	Seabrook	1,350	11,540,496	424,142	3.7%	8,549	314
	Hinsdale	649	2,570,232	198,823	7.7%	3,960	306
	Total	**4,431**	**24,792,217**	**840,264**	**3.4%**	**5,595**	**190**
1996	Lakes Region	3,988	14,914,303	163,457	1.1%	3,740	41
	Seabrook	2,138	14,448,559	511,306	3.5%	6,758	239
	Hinsdale	1,417	3,396,795	194,707	5.7%	2,397	137
	Total	**7,543**	**32,759,657**	**869,470**	**2.7%**	**4,343**	**115**
1997	Lakes Region	4,574	12,987,529	337,699	2.6%	2,839	74
	Seabrook	2,729	17,311,894	452,241	2.6%	6,344	166
	Hinsdale	2,323	4,280,485	112,254	2.6%	1,843	48
	Total	**9,626**	**34,579,908**	**902,194**	**2.6%**	**3,592**	**94**

SIMULCAST GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1998	Lakes Region	5,087	$ 13,972,376	$ 215,664	1.5%	$ 2,747	$ 42
	Seabrook	2,848	18,550,223	290,887	1.6%	6,513	102
	Hinsdale	2,514	4,200,521	65,842	1.6%	1,671	26
	Total	**10,449**	**36,723,120**	**572,393**	**1.6%**	**3,515**	**55**
1999	Lakes Region	5,819	20,466,990	314,291	1.5%	3,517	54
	Seabrook	3,538	18,561,688	292,408	1.6%	5,246	83
	Hinsdale	2,740	3,688,094	57,483	1.6%	1,346	21
	Total	**12,097**	**42,716,772**	**664,182**	**1.6%**	**3,531**	**55**
2000	Lakes Region	6,542	25,859,627	398,002	1.5%	3,953	61
	Seabrook	3,684	18,427,570	288,394	1.6%	5,002	78
	Hinsdale	3,431	4,210,673	65,205	1.6%	1,227	19
	Total	**13,657**	**48,497,870**	**751,601**	**1.6%**	**3,551**	**55**
2001	Lakes Region	7,217	41,210,346	631,806	1.5%	5,710	88
	Seabrook	4,093	20,012,485	313,556	1.6%	4,889	77
	Hinsdale	3,158	3,772,038	58,659	1.6%	1,194	19
	Total	**14,468**	**64,994,869**	**1,004,021**	**1.5%**	**4,492**	**69**
2002	Lakes Region	7,740	47,800,672	746,012	1.6%	6,176	96
	Seabrook	6,222	21,508,623	349,983	1.6%	3,457	56
	Hinsdale	4,071	4,478,628	71,887	1.6%	1,100	18
	Rockingham Park	835	4,246,885	72,401	1.7%	5,086	87
	Total	**18,868**	**78,034,808**	**1,240,283**	**1.6%**	**4,136**	**66**

SIMULCAST GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
2003	Lakes Region	7,344	$ 53,810,355	$ 834,611	1.6%	$ 7,327	$ 114
	Seabrook	6,697	18,231,045	296,066	1.6%	2,722	44
	Hinsdale	3,940	4,009,109	64,371	1.6%	1,018	16
	Rockingham Park	1,485	5,656,447	96,248	1.7%	3,809	65
	Total	**19,466**	**81,706,956**	**1,291,296**	**1.6%**	**4,197**	**66**
2004	Lakes Region	7,248	41,297,896	640,476	1.6%	5,698	88
	Seabrook	6,483	18,253,143	294,412	1.6%	2,816	45
	Hinsdale	4,118	3,968,131	63,688	1.6%	964	15
	Rockingham Park	1,497	5,090,263	86,261	1.7%	3,400	58
	Total	**19,346**	**68,609,433**	**1,084,837**	**1.6%**	**3,546**	**56**
2005	Lakes Region	1,730	9,736,471	151,950	1.6%	5,628	88
	Seabrook	5,919	16,388,331	264,162	1.6%	2,769	45
	Hinsdale	4,240	4,886,531	77,501	1.6%	1,152	18
	Rockingham Park	1,343	4,571,384	77,322	1.7%	3,404	58
	Total	**13,232**	**35,582,717**	**570,935**	**1.6%**	**2,689**	**43**
2006	The Lodge at Belmont	3,439	5,967,912	95,812	1.6%	1,735	28
	Seabrook	5,942	17,770,377	287,949	1.6%	2,991	48
	Hinsdale	4,164	3,483,524	55,709	1.6%	837	13
	Rockingham Park	1,438	4,700,170	79,262	1.7%	3,269	55
	Total	**14,983**	**31,921,983**	**518,732**	**1.6%**	**2,131**	**35**
	The Lodge at Belmont	3,439	5,967,912	95,812	1.6%	1,735	28
Totals	Lakes Region	61,385	301,913,606	5,165,922	1.7%	4,918	84
To	Seabrook	53,135	228,638,335	4,541,383	2.0%	4,303	85
Date	Hinsdale	37,826	53,362,790	1,414,645	2.7%	1,411	37
	Rockingham Park	6,598	24,265,149	411,494	1.7%	3,678	62
	Total	**162,383**	**$ 614,147,792**	**$ 11,629,256**	**1.9%**	**$ 3,782**	**$ 72**

LIVE HARNESS RACING

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1933	Rockingham Park	**16**	**$ 778,640**	**$ 27,948**	**3.6%**	**$ 48,665**	**$ 1,747**
1934	Rockingham Park	10	475,161	17,385	3.7%	47,516	1,739
	Rochester Fair	4	59,419	2,147	3.6%	14,855	537
	Totals	**14**	**534,580**	**19,532**	**3.7%**	**38,184**	**1,395**
1938	Rochester Fair	**4**	**35,248**	**1,234**	**3.5%**	**8,812**	**309**
1939	Rochester Fair	**3**	**35,211**	**1,902**	**5.4%**	**11,737**	**634**
1940	Rochester Fair	**5**	**42,133**	**2,290**	**5.4%**	**8,427**	**458**
1941	Rochester Fair	**5**	**75,314**	**4,139**	**5.5%**	**15,063**	**828**
1942	Rochester Fair	**5**	**119,765**	**6,630**	**5.5%**	**23,953**	**1,326**
1943	Rochester Fair	**4**	**136,997**	**7,328**	**5.3%**	**34,249**	**1,832**
1944	Rochester Fair	**5**	**173,295**	**9,483**	**5.5%**	**34,659**	**1,897**
1945	Rochester Fair	6	251,741	14,840	5.9%	41,957	2,473
	Pittsfield Fair	4	24,213	1,486	6.1%	6,053	372
	Totals	**10**	**275,954**	**16,326**	**5.9%**	**27,595**	**1,633**
1946	Rochester Fair	6	309,325	18,591	6.0%	51,554	3,099
	Pittsfield Fair	5	47,375	2,841	6.0%	9,475	568
	Totals	**11**	**356,700**	**21,432**	**6.0%**	**32,427**	**1,948**
1947	Rochester Fair	5	173,220	10,465	6.0%	34,644	2,093
	Pittsfield Fair	5	62,848	3,747	6.0%	12,570	749
	Totals	**10**	**236,068**	**14,212**	**6.0%**	**23,607**	**1,421**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

Year	Track	Annual Totals: Performances	Annual Totals: Handle	Annual Totals: Revenue	Annual Totals: ETR	Performance Averages: Handle	Performance Averages: Revenue
1948	Rochester Fair	**5**	**$ 180,736**	**$ 10,715**	**5.9%**	**$ 36,147**	**$ 2,143**
1949	Rochester Fair	**4**	**108,578**	**6,444**	**5.9%**	**27,145**	**1,611**
1950	Rochester Fair	**6**	**164,698**	**9,582**	**5.8%**	**27,450**	**1,597**
1951	Rochester Fair	**6**	**191,200**	**11,228**	**5.9%**	**31,867**	**1,871**
1952	Rochester Fair	**5**	**201,040**	**11,815**	**5.9%**	**40,208**	**2,363**
1953	Rochester Fair	**7**	**191,817**	**11,125**	**5.8%**	**27,402**	**1,589**
1954	Rochester Fair	**6**	**177,126**	**10,448**	**5.9%**	**29,521**	**1,741**
1955	Rochester Fair	**5**	**121,616**	**8,394**	**6.9%**	**24,323**	**1,679**
1956				**NO LIVE RACING**			
1957	Rochester Fair	**6**	**198,258**	**12,163**	**6.1%**	**33,043**	**2,027**
1958	Rockingham Park	76	9,255,654	565,510	6.1%	121,785	7,441
	Rochester Fair	4	116,892	7,199	6.2%	29,223	1800
	Hinsdale Raceway	39	2,230,267	138,907	6.2%	57,186	3,562
	Totals	**119**	**11,602,813**	**711,616**	**6.1%**	**97,503**	**5,980**
1959	Rockingham Park	76	15,406,319	934,224	6.1%	202,715	12,292
	Rochester Fair	7	216,323	13,235	6.1%	30,903	1891
	Hinsdale Raceway	88	6,514,430	401,997	6.2%	74,028	4,568
	Totals	**171**	**22,137,072**	**1,349,456**	**6.1%**	**129,457**	**7,892**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1960	Rockingham Park	75	$ 17,485,303	$ 1,064,424	6.1%	$ 233,137	$ 14,192
	Rochester Fair	5	180,678	11,179	6.2%	36,136	2,236
	Hinsdale Raceway	88	8,277,452	508,864	6.1%	94,062	5,783
	Totals	**168**	**25,943,433**	**1,584,467**	**6.1%**	**154,425**	**9,431**
1961	Rockingham Park	77	21,613,227	1,318,892	6.1%	280,691	17,128
	Rochester Fair	6	260,528	15,981	6.1%	43,421	2,664
	Hinsdale Raceway	94	9,787,048	602,531	6.2%	104,118	6,410
	Totals	**177**	**31,660,803**	**1,937,404**	**6.1%**	**178,875**	**10,946**
1962	Rockingham Park	73	24,564,640	1,505,797	6.1%	336,502	20,627
	Rochester Fair	7	381,157	22,900	6.0%	54,451	3,271
	Hinsdale Raceway	105	11,806,654	723,370	6.1%	112,444	6,889
	Totals	**185**	**36,752,451**	**2,252,067**	**6.1%**	**198,662**	**12,173**
1963	Rockingham Park	81	27,662,292	1,731,288	6.3%	341,510	21,374
	Rochester Fair	7	417,832	25,282	6.1%	59,690	3,612
	Hinsdale Raceway	105	11,303,455	692,885	6.1%	107,652	6,599
	Totals	**193**	**39,383,579**	**2,449,455**	**6.2%**	**204,060**	**12,691**
1964	Rockingham Park	85	31,921,586	1,996,698	6.3%	375,548	23,491
	Rochester Fair	7	450,914	27,155	6.0%	64,416	3,879
	Hinsdale Raceway	136	12,702,515	779,908	6.1%	93,401	5,735
	Totals	**228**	**45,075,015**	**2,803,761**	**6.2%**	**197,697**	**12,297**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1965	Rockingham Park	95	$ 36,392,628	$ 2,284,559	6.3%	$ 383,080	$ 24,048
	Rochester Fair	7	491,705	29,773	6.1%	70,244	4,253
	Hinsdale Raceway	134	12,582,089	772,024	6.1%	93,896	5,761
	Totals	**236**	**49,466,422**	**3,086,356**	**6.2%**	**209,603**	**13,078**
1966	Rockingham Park	95	38,267,344	2,415,888	6.3%	402,814	25,430
	Rochester Fair	7	532,095	31,818	6.0%	76,014	4,545
	Hinsdale Raceway	134	12,445,221	764,606	6.1%	92,875	5,706
	Totals	**236**	**51,244,660**	**3,212,312**	**6.3%**	**217,138**	**13,611**
1967	Rockingham Park	91	35,901,990	2,253,749	6.3%	394,527	24,766
	Rochester Fair	8	660,664	39,893	6.0%	82,583	4,987
	Hinsdale Raceway	131	13,201,818	804,280	6.1%	100,777	6,140
	Totals	**230**	**49,764,472**	**3,097,922**	**6.2%**	**216,367**	**13,469**
1968	Rockingham Park	108	45,696,903	2,881,437	6.3%	423,119	26,680
	Rochester Fair	8	786,536	47,449	6.0%	98,317	5,931
	Hinsdale Raceway	133	13,753,489	837,420	6.1%	103,410	6,296
	Totals	**249**	**60,236,928**	**3,766,306**	**6.3%**	**241,915**	**15,126**
1969	Rockingham Park	99	43,655,329	2,811,270	6.4%	440,963	28,397
	Rochester Fair	8	796,746	47,592	6.0%	99,593	5,949
	Hinsdale Raceway	142	15,322,201	926,776	6.0%	107,903	6,527
	Totals	**249**	**59,774,276**	**3,785,638**	**6.3%**	**240,057**	**15,203**
1970	Rockingham Park	125	53,177,801	3,370,775	6.3%	425,422	26,966
	Rochester Fair	8	794,312	47,982	6.0%	99,289	5,998
	Hinsdale Raceway	142	17,535,684	1,050,498	6.0%	123,491	7,398
	Totals	**275**	**71,507,797**	**4,469,255**	**6.3%**	**260,028**	**16,252**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1971	Rockingham Park	125	$ 54,676,207	$ 3,459,167	6.3%	$ 437,410	$ 27,673
	Rochester Fair	8	774,250	46,753	6.0%	96,781	5,844
	Rochester Raceway	36	1,207,453	72,367	6.0%	33,540	2,010
	Hinsdale Raceway	140	18,541,379	1,105,907	6.0%	132,438	7,899
	Totals	**309**	**75,199,289**	**4,684,194**	**6.2%**	**243,363**	**15,159**
1972	Rockingham Park	152	57,973,886	3,620,180	6.2%	381,407	23,817
	Rochester Fair	8	751,386	45,095	6.0%	93,923	5,637
	Rochester Raceway	25	1,182,366	71,435	6.0%	47,295	2,857
	Hinsdale Raceway	129	17,793,125	1,057,237	5.9%	137,931	8,196
	Totals	**314**	**77,700,763**	**4,793,947**	**6.2%**	**247,455**	**15,267**
1973	Rockingham Park	155	53,856,585	3,287,806	6.1%	347,462	21,212
	Rochester Fair	8	782,595	46,570	6.0%	97,824	5,821
	Hinsdale Raceway	128	16,422,388	978,213	6.0%	128,300	7,642
	Totals	**291**	**71,061,568**	**4,312,589**	**6.1%**	**244,198**	**14,820**
1974	Rockingham Park	154	46,848,915	2,790,129	6.0%	304,214	18,118
	Rochester Fair	8	754,671	45,373	6.0%	94,334	5,672
	Hinsdale Raceway	126	16,345,128	975,597	6.0%	129,723	7,743
	Totals	**288**	**63,948,714**	**3,811,099**	**6.0%**	**222,044**	**13,233**
1975	Rockingham Park	106	34,542,444	2,044,609	5.9%	325,872	19,289
	Rochester Fair	8	771,857	46,565	6.0%	96,482	5,821
	Hinsdale Raceway	130	15,679,148	932,116	5.9%	120,609	7,170
	Totals	**244**	**50,993,449**	**3,023,290**	**5.9%**	**208,990**	**12,391**
1976	Rockingham Park	110	30,955,767	1,859,152	6.0%	281,416	16,901
	Rochester Fair	8	864,572	51,471	6.0%	108,072	6,434
	Hinsdale Raceway	93	7,509,190	443,149	5.9%	80,744	4,765
	Totals	**211**	**39,329,529**	**2,353,772**	**6.0%**	**186,396**	**11,155**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1977	Rockingham Park	110	$ 29,713,973	$ 2,045,011	6.9%	$ 270,127	$ 18,591
	Rochester Fair	7	714,637	39,070	5.5%	102,091	5,581
	Hinsdale Raceway	93	6,478,866	284,889	4.4%	69,665	3,063
	Totals	**210**	**36,907,476**	**2,368,970**	**6.4%**	**175,750**	**11,281**
1978	Rockingham Park	112	26,343,268	1,944,933	7.4%	235,208	17,365
	Rochester Fair	8	859,442	47,612	5.5%	107,430	5,952
	Hinsdale Raceway	63	4,150,480	161,624	3.9%	65,881	2,565
	Totals	**183**	**31,353,190**	**2,154,169**	**6.9%**	**171,329**	**11,771**
1979	Rockingham Park	97	21,207,261	1,302,505	6.1%	218,632	13,428
	Rochester Fair	8	839,586	24,913	3.0%	104,948	3,114
	Hinsdale Raceway	45	3,304,612	69,972	2.1%	73,436	1,555
	Totals	**150**	**25,351,459**	**1,397,390**	**5.5%**	**169,010**	**9,316**
1980	Rockingham Park	51	12,927,707	620,810	4.8%	253,484	12,173
	Rochester Fair	9	881,216	25,707	2.9%	97,913	2,856
	Hinsdale Raceway	43	3,461,554	77,634	2.2%	80,501	1,805
	Totals	**103**	**17,270,477**	**724,151**	**4.2%**	**167,674**	**7,031**
1981	Hinsdale Raceway	51	4,139,676	98,213	2.4%	81,170	1,926
	Rochester Fair	9	825,611	23,929	2.9%	91,735	2,659
	Totals	**60**	**4,965,287**	**122,142**	**2.5%**	**82,755**	**2,036**
1982	Hinsdale Raceway	52	4,040,816	83,678	2.1%	77,708	1,609
	Rochester Fair	9	906,882	17,780	2.0%	100,765	1,976
	Totals	**61**	**4,947,698**	**101,458**	**2.1%**	**81,110**	**1,663**
1983	Hinsdale Raceway	52	4,421,316	88,546	2.0%	85,025	1,703
	Rochester Fair	9	980,569	19,571	2.0%	108,952	2,175
	Totals	**61**	**5,401,885**	**108,117**	**2.0%**	**88,555**	**1,772**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1984	Hinsdale Raceway	63	$ 5,432,060	$ 108,300	2.0%	$ 86,223	$ 1,719
	Rochester Fair	9	876,522	17,477	2.0%	97,391	1,942
	Totals	**72**	**6,308,582**	**125,777**	**2.0%**	**87,619**	**1,747**
1985	Hinsdale Raceway	63	5,433,979	108,905	2.0%	86,254	1,729
	Rochester Fair	11	913,076	18,617	2.0%	83,007	1,692
	Totals	**74**	**6,347,055**	**127,522**	**2.0%**	**85,771**	**1,723**
1986	Rochester Fair	**11**	**919,119**	**18,534**	**2.0%**	**83,556**	**1,685**
1987	Rochester Fair	**11**	**1,029,817**	**20,765**	**2.0%**	**93,620**	**1,888**
1988	Rochester Fair	**12**	**1,173,555**	**24,042**	**2.0%**	**97,796**	**2,004**
1989	Rochester Fair	**12**	**1,130,401**	**22,744**	**2.0%**	**94,200**	**1,895**
1990	Rochester Fair	**12**	**1,075,116**	**21,483**	**2.0%**	**89,593**	**1,790**
1991	Plymouth Fair	5	88,721	1,799	2.0%	17,744	360
	Rochester Fair	12	1,008,400	19,794	2.0%	84,033	1,650
	Totals	**17**	**1,097,121**	**21,593**	**2.0%**	**64,537**	**1,270**
1992	Plymouth Fair	5	116,486	2,357	2.0%	23,297	471
	Rochester Fair	12	933,265	18,674	2.0%	77,772	1,556
	Totals	**17**	**1,049,751**	**21,031**	**2.0%**	**61,750**	**1,237**
1993	Plymouth Fair	5	68,470	1,349	2.0%	13,694	270
	Rochester Fair	11	889,262	17,797	2.0%	80,842	1,618
	Totals	**16**	**957,732**	**19,146**	**2.0%**	**59,858**	**1,197**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1994	Plymouth Fair	5	$ 95,867	$ 1,954	2.0%	$ 19,173	$ 391
	Rochester Fair	11	822,793	16,675	2.0%	74,799	1,516
	Totals	**16**	**918,660**	**18,629**	**2.0%**	**57,416**	**1,164**
1995	Rochester Fair	**12**	**768,901**	**15,523**	**2.0%**	**64,075**	**1,294**
1996	Rochester Fair	**11**	**644,472**	**13,229**	**2.1%**	**58,588**	**1,203**
1997	Rochester Fair	**12**	**690,421**	**8,179**	**1.2%**	**57,535**	**682**
1998	Rochester Fair	**9**	**558,502**	**10,263**	**1.8%**	**62,056**	**1,140**
1999	Rochester Fair	**9**	**457,441**	**5,509**	**1.2%**	**50,827**	**612**
2000	Rochester Fair	**7**	**429,301**	**5,042**	**1.2%**	**61,329**	**720**
2001	Rochester Fair	**7**	**439,579**	**5,154**	**1.2%**	**62,797**	**736**
2002	Rochester Fair	**9**	**474,237**	**6,594**	**1.4%**	**52,693**	**733**
2003	Rockingham Park	98	3,916,136	51,387	1.3%	39,961	524
	Rochester Fair	8	439,999	6,190	1.4%	55,000	773
	Totals	**106**	**4,356,135**	**57,577**	**1.3%**	**41,096**	**543**
2004	Rockingham	97	3,165,660	41,614	1.3%	32,636	429
	Rochester Fair	8	361,352	4,966	1.4%	45,169	621
	Totals	**105**	**3,527,012**	**46,580**	**1.3%**	**33,591**	**444**
2005	Rockingham	98	2,878,003	37,255	1.3%	29,367	380
	Rochester Fair	8	382,263	5,339	1.4%	47,783	667
	Totals	**106**	**3,260,266**	**42,594**	**1.3%**	**30,757**	**402**

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
2006	Rockingham	101	$ 2,204,305	$ 28,871	1.3%	$ 21,825	$ 286
	Rochester Fair	8	337,596	4,832	1.4%	42,200	604
	Totals	**109**	**2,541,901**	**33,703**	**1.3%**	**23,320**	**309**
Totals	Rockingham Park	2,748	783,464,934	48,313,273	6.2%	285,104	17,581
To	Hinsdale Raceway	2,742	280,616,040	15,578,046	5.6%	102,340	5,681
Date	Plymouth Fair	20	369,544	7,459	2.0%	18,477	373
	Rochester Fair	530	36,495,783	1,326,232	3.6%	68,860	2,502
	Rochester Raceway	61	2,389,819	143,802	6.0%	39,177	2,357
	Pittsfield Fair	14	134,436	8,074	6.0%	9,603	577
	Totals	**6,115**	**$ 1,103,470,556**	**$ 65,376,886**	**5.9%**	**$ 180,453**	**$ 10,691**

SIMULCAST HARNESS RACING STATISTICS

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1991	Rockingham Park	96	$ 4,683,930	$ 92,637	2.0%	$ 48,791	$ 965
	Seabrook	1	13,037	218	1.7%	13,037	218
	Hinsdale Greyhound	251	2,528,866	50,877	2.0%	10,075	203
	Berensons'	26	115,483	1,934	1.7%	4,442	74
	Total	**374**	**7,341,316**	**145,666**	**2.0%**	**19,629**	**389**
1992	Rockingham Park	268	7,732,993	145,613	1.9%	28,854	543
	Seabrook	5	100,842	1,648	1.6%	20,168	330
	Hinsdale Greyhound	539	4,148,444	85,377	2.1%	7,697	158
	Lakes Region	285	624,638	10,289	1.6%	2,192	36
	Total	**1,097**	**12,606,917**	**242,927**	**1.9%**	**11,492**	**221**
1993	Rockingham Park	650	12,683,989	248,429	2.0%	19,514	382
	Seabrook	208	800,663	15,945	2.0%	3,849	77
	Hinsdale Greyhound	945	4,276,773	86,858	2.0%	4,526	92
	Lakes Region	631	1,147,769	22,812	2.0%	1,819	36
	Total	**2,434**	**18,909,194**	**374,044**	**2.0%**	**7,769**	**154**
1994	Rockingham Park	745	12,202,911	239,687	2.0%	16,380	322
	Seabrook	483	2,255,143	44,653	2.0%	4,669	92
	Hinsdale Greyhound	942	4,230,680	85,500	2.0%	4,491	91
	Lakes Region	914	1,362,300	26,851	2.0%	1,490	29
	Total	**3,084**	**20,051,034**	**396,691**	**2.0%**	**6,502**	**129**
1995	Rockingham Park	1,127	13,539,380	266,484	2.0%	12,014	236
	Seabrook	548	2,495,102	49,654	2.0%	4,553	91
	Hinsdale Greyhound	922	4,074,463	80,922	2.0%	4,419	88
	Lakes Region	976	1,176,791	23,072	2.0%	1,206	24
	Total	**3,573**	**21,285,736**	**420,132**	**2.0%**	**5,957**	**118**

SIMULCAST HARNESS RACING STATISTICS (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
1996	Rockingham Park	1,511	$ 13,635,952	$ 268,255	2.0%	$ 9,024	$ 178
	Seabrook	736	2,522,040	50,213	2.0%	3,427	68
	Hinsdale Greyhound	1,150	3,729,349	74,444	2.0%	3,243	65
	Lakes Region	1,087	975,080	19,249	2.0%	897	18
	Total	**4,484**	**20,862,421**	**412,161**	**2.0%**	**4,653**	**92**
1997	Rockingham Park	1,877	12,826,720	216,300	1.7%	6,834	115
	Seabrook	882	2,695,300	45,448	1.7%	3,056	52
	Hinsdale Greyhound	1,486	3,669,423	61,314	1.7%	2,469	41
	Lakes Region	1,064	1,155,551	18,627	1.6%	1,086	18
	Total	**5,309**	**20,346,994**	**341,689**	**1.7%**	**3,833**	**64**
1998	Rockingham Park	2,002	14,123,096	195,441	1.4%	7,054	98
	Seabrook	808	2,594,832	35,902	1.4%	3,211	44
	Hinsdale Greyhound	1,634	3,181,384	43,934	1.4%	1,947	27
	Lakes Region	1,534	4,550,544	63,348	1.4%	2,966	41
	Total	**5,978**	**24,449,856**	**338,625**	**1.4%**	**4,090**	**57**
1999	Rockingham Park	2,420	12,726,797	175,518	1.4%	5,259	73
	Seabrook	811	2,597,683	35,840	1.4%	3,203	44
	Hinsdale Greyhound	1,848	3,059,365	42,233	1.4%	1,656	23
	Lakes Region	2,678	8,953,674	123,944	1.4%	3,343	46
	Total	**7,757**	**27,337,519**	**377,535**	**1.4%**	**3,524**	**49**
2000	Rockingham Park	2,746	12,138,271	167,222	1.4%	4,420	61
	Seabrook	1,076	2,924,901	40,311	1.4%	2,718	37
	Hinsdale	2,154	3,004,023	41,697	1.4%	1,395	19
	Lakes Region	3,043	7,243,800	101,705	1.4%	2,380	33
	Total	**9,019**	**25,310,995**	**350,935**	**1.4%**	**2,806**	**39**

SIMULCAST HARNESS RACING STATISTICS (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	**Track**	**Performances**	**Handle**	**Revenue**	**ETR**	**Handle**	**Revenue**
2001	Rockingham Park	2,594	$ 11,973,241	$ 164,627	1.4%	$ 4,616	$ 63
	Seabrook Greyhound	1,438	3,681,842	50,387	1.4%	2,560	35
	Hinsdale Greyhound	2,399	3,316,366	45,886	1.4%	1,382	19
	Lakes Region	2,741	5,591,384	77,194	1.4%	2,040	28
	Total	**9,172**	**24,562,833**	**338,094**	**1.4%**	**2,678**	**37**
2002	Rockingham Park	2,704	10,743,443	159,925	1.5%	3,973	59
	Seabrook Greyhound	1,806	4,285,130	63,904	1.5%	2,373	35
	Hinsdale Greyhound	2,518	3,448,010	52,761	1.5%	1,369	21
	Lakes Region	2,984	4,509,405	69,262	1.5%	1,511	23
	Total	**10,012**	**22,985,988**	**345,852**	**1.5%**	**2,296**	**35**
2003	Rockingham Park	2,921	10,166,684	151,585	1.5%	3,481	52
	Seabrook Greyhound	2,117	3,658,435	54,106	1.5%	1,728	26
	Hinsdale Greyhound	2,510	3,043,993	44,863	1.5%	1,213	18
	Lakes Region	3,125	4,767,330	72,655	1.5%	1,526	23
	Total	**10,673**	**21,636,442**	**323,209**	**1.5%**	**2,027**	**30**
2004	Rockingham Park	3,186	10,205,889	151,879	1.5%	3,203	48
	Seabrook	2,467	4,019,161	59,881	1.5%	1,629	24
	Hinsdale	2,795	3,382,212	51,132	1.5%	1,210	18
	Lakes Region	3,187	8,200,619	118,522	1.5%	2,573	37
	Total	**11,635**	**25,807,881**	**381,414**	**1.5%**	**2,218**	**33**
2005	Rockingham Park	3,049	10,090,067	149,556	1.5%	3,309	49
	Seabrook	2,478	3,571,325	51,530	1.5%	1,441	21
	Hinsdale	3,086	7,001,244	104,450	1.5%	2,269	34
	Lakes Region	651	871,440	12,669	1.5%	1,339	19
	Total	**9,264**	**21,534,076**	**318,205**	**1.5%**	**2,324**	**34**
2006	Rockingham Park	3,034	9,263,142	137,670	1.5%	3,053	45
	Seabrook	2,680	3,521,975	51,559	1.5%	1,314	19
	Hinsdale	3,230	4,165,653	61,623	1.5%	1,290	19
	The Lodge at Belmont	1,485	2,285,793	33,431	1.5%	1,539	23
	Total	**10,429**	**19,236,563**	**284,283**	**1.5%**	**1,845**	**27**
Totals	Rockingham Park	30,930	178,736,505	2,930,828	1.6%	5,779	95
To	Seabrook	18,544	41,737,411	651,199	1.6%	2,251	35
Date	Hinsdale	28,409	60,260,248	1,013,871	1.7%	2,121	36
	Lakes Region	24,926	51,245,808	762,133	1.5%	2,056	31
	The Lodge at Belmont	1,485	2,285,793	33,431	1.5%	1,539	23
	Total	**104,294**	**$ 334,265,765**	**$ 5,391,462**	**1.6%**	**$ 3,205**	**$ 52**

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