

PTHA NEWS

We **ARE** Pennsylvania Racing

PENNSYLVANIA THOROUGHBRED HORSEMEN'S ASSOCIATION, INC.

VOLUME 6, 2006



THE GIFT THAT KEEPS ON GIVING

Philadelphia Park Casino Opens December 19, 2006

The newly renovated first and second floors of Philadelphia Park have been transformed into the temporary home of Philadelphia Park Casino. Patrons visiting on opening day were welcomed to the new "Racino" by the friendly staff of doormen, valets, cashiers and cocktail wait staff. The sights and sounds included beautiful decorations, plush red carpet, bells ringing, coins popping. 2100 slot machines are in place on the first and second floors.

The Casino is open 24/7, 365 days a year. Pennsylvania horsemen were happy to hear that overnights will be \$175,000 starting January 1, 2007 - thanks to this much-anticipated opening.

Photos by: KIM PRATT PHOTOS

HARD SPUN TAKES NURSERY STAKES

Fox Hill Farms' Hard Spun, a 2-year-old son of Danzig out of Turkish Tryst, by Turkoman won the 2007 Pennsylvania Nursery Stakes on December 18 at Philly Park. The J. Larry Jones trained colt blew away his opponents by 7 3/4 lengths with Mario Pino aboard. Bred by Michael Moran and Brushwood Stable, Hard Spun has three wins in three starts with earnings of \$100,970 winning by a combined 21 1/2 lengths. Speculation on seeing him in Kentucky on the first Saturday in May rippled through the crowd cheering him on at Philadelphia Park. Congratulations and good luck in the future to his connections.



Photo by: EQUI-PHOTO

SAVE THE DATE!
MARCH 28, 2007 • AWARDS BANQUET

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Another year went by and another Christmas has past. Our horsemen and horsewomen are receiving their Christmas presents early. Yes, the slots are here and the slot revenues are in place in the new

condition book starting January 1, 2007 shows an increase in purses. This is just the beginning; as slots revenue increases and we pay back the debt to management with no interest the purse structure will soar. Hallelujah!! Hallelujah!!

Monday, October 17th - the Health and Welfare committee met. In attendance were Nancy Wasch of Pelino & Lentz; Michael Ballezzi, PTHA Executive Director; Sal DeBunda, PTHA 1st VP; Betsy Gambone, PTHA Director; Edward Simon, PTHA Consultant; PTHA President Larry Riviello; Connie Youmans, PTHA Secretary; Frank Spezzano and Harry Steitz, IRUS Corporation. Many hours were spent formulating the health and pension blueprints, a plan for hospital, prescriptions, dental and vision benefits. We will definitely have a great health plan for our membership.

Monday, October 30th - 11:00 am Condition Book Committee meeting. In attendance were Philadelphia Park Racing Secretary Sal Sinatra; PTHA President Larry Riviello; PTHA Executive Director Mike Ballezzi; PTHA Director Scott Lake; trainers C. R. Robbins and Phil Aristone. The committee is a very difficult committee, everyone present had different ideas and opinions, but when all is said and done the committee always comes into agreement.

Monday, October 30th - 1:00 pm Immigration meeting. Many thanks to Guadalupe Preciado and his wife Wendy for requesting a meeting with attorneys Martin Joseph Arburra and Jorge Sainz from Martin J. Arburra's temporary Visa Division in Solana, California. Mike Ballezzi, Guadalupe Preciado and I were in attendance. Martin and Jorge will assist with the necessary paperwork to help our alien workforce come into compliance with the Federal immigration laws.

Monday, October 30th - Welcome back Keith! Keith Jones returned to his post at Philadelphia Park. The horsemen give many thanks to Pat Cummings and Ken Warkentin for substituting in the announcer's stand while Keith was recuperating. Gentlemen, job well done.

Friday, November 17th - Meeting with the Pennsylvania Horse Breeders Association. PHBA directors Bill Brady, Robert Szeyller and Jim McGreevy; PHBA Executive Secretary Mark McDermott; Philadelphia Park Racing Secretary Sal Sinatra; PTHA Consultant Edward G. Simon; PTHA Executive Director Michael Ballezzi; PTHA President Larry Riviello and Pennsylvania HBPA Executive Director Todd Mostoller. The meeting was to discuss PA restricted races, owner bonuses, restricted stakes and a million dollar PA Bred Day at the Races. The meeting went well with the spirit of cooperation. Everyone left united with the same goal - do what is best for all.

November 30th - Executive Session, Pa State Horse Racing Commission meeting at The Inn at Chester Springs, Exton, PA. Executive Director Michael Ballezzi and attorney Alan Pincus represented the horsemen with Aminorex positives. Thanks to Scott Lake, Edward Lehman, Edward Coletti and John Dunn for attending the meeting.

Mike Ballezzi gave a great presentation on the positives for Aminorex. It is a shame that the meeting couldn't be taped. If you could

hear his presentation you would really appreciate what he does for as. Michael's presentation was genuine, sincere and had a tone of cooperation.

December 2nd 11:00 am General Membership Meeting in the Rec Hall. Michael Ballezzi gave a full report of what took place at the Pa Horse Racing Commission meeting on 11/30. He reported his presentation about Aminorex positives and what suggestions he made to the commission to confront these problems.

December 10th 12 noon - Good News. We met with Bob Green, Joe Wilson, Tony Ricci and Bill Hogwood and they assured us that the owner/trainer box seats will remain, albeit, a few changes.

Sorry to report that the old master, Hugh Gannon, passed away earlier this month after a long illness. After retiring from WCAU in 1989 he called the races at Philadelphia Park for five years. Hugh was a friend of our horsemen and horsewomen. He was the initial face on the newly developed simulcasting show that Philadelphia Park produced. In his passing he will be missed.

December 13th - A special PTHA board of directors meeting was held to finalize the procedures for handling the gaming money for purses, stakes and health & pension. I'm proud to announce that Carl Herbein's Herbein & Company was hired to do the state mandated gaming money audits and East River Bank, represented by President Christopher McGill was on hand to explain the bank accounts that have been established to facilitate the purse money transfers. Our own Michael Colucci and Edward Simon were on hand to explain their functions in the procedures.

December 15th - The Pennsylvania Breeders' Advisory Commimet in our offices. In attendance were: PHBA President Peter Giangia PHBA Executive Secretary Mark McDermott, PSHRC Commissioner Richard Abbott, Philadelphia Park Racing Secretary Sal Sinatra, PTHA President Larry Riviello, PTHA Executive Director Michael Ballezzi, PAHBPA Executive Director Todd Mostoller, and PTHA Consultant Edward Simon. The Pennsylvania bred racing program will be the envy of the rest of the country when all revenue avenues are up and running full time. It is very exciting news for Pennsylvania breeders and owners of Pennsylvania breds. Wait until you see the press release due out soon.

December 17th & 18th Test Days at the Philadelphia Park Casino - What a great turnout for the Philly's Home Opener at Philadelphia Park Casino and Racetrack. Win or lose a fun time for everyone. All of management's casino proceeds will be donated to the Living Beyond Breast Cancer Fund and the Hero Scholarship Fund of Philadelphia.

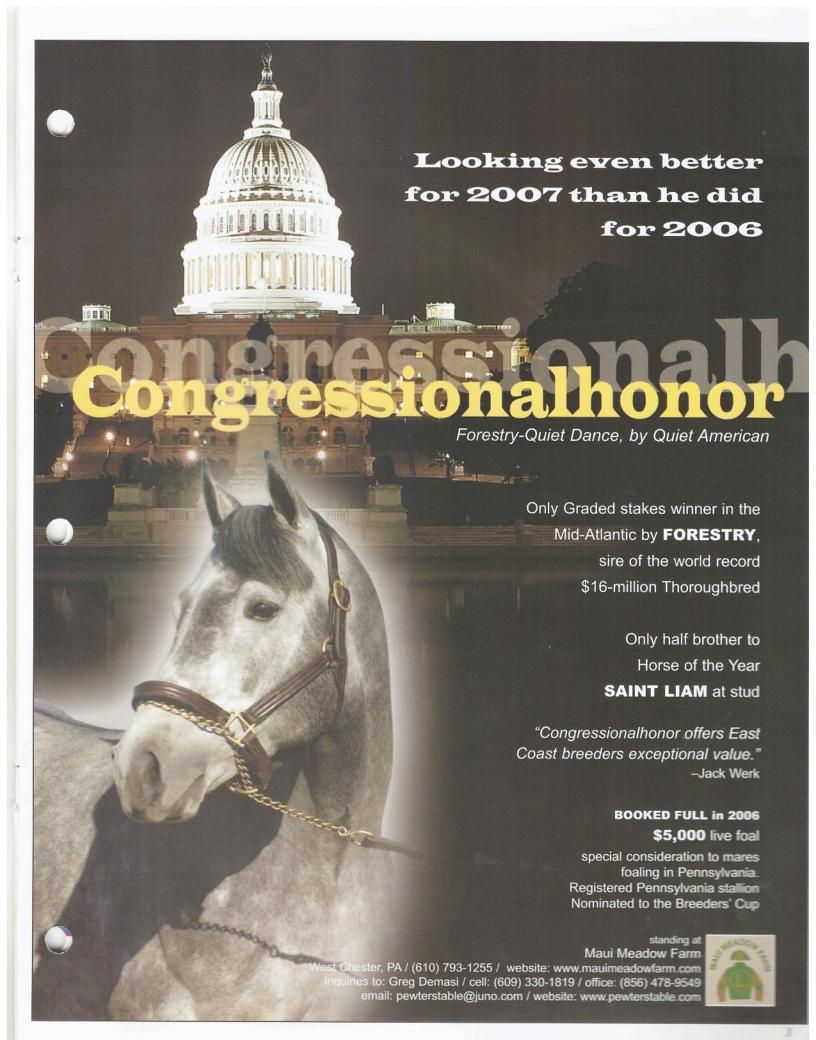
December 18th - Pennsylvania Nursery Stakes \$50,000 Guaranteed for two year old Pennsylvania Bred colts and geldings. Congratulations to Mr. Rick Porter and his Fox Hill Farm's HARD SPUN, trained by J. Larry Jones. He had his own way with the field of 8 colts and geldings going pretty much wire to wire. We look forward to great things next year from him(do we hear Kentucky calling?).

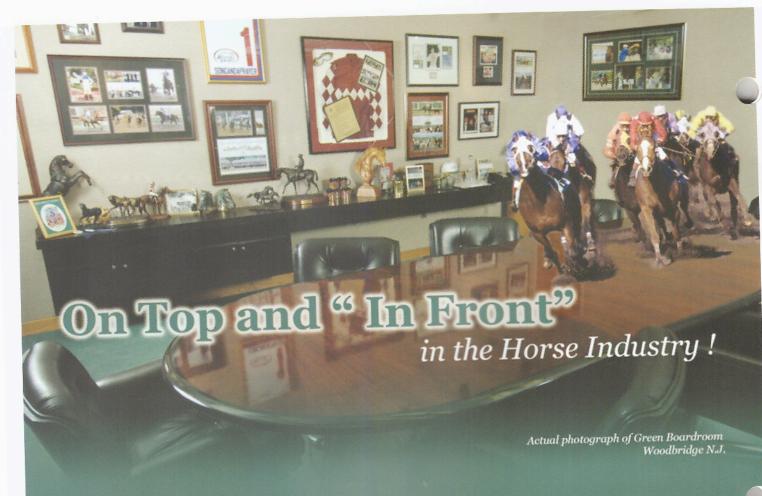
Congratulations to Ryan Howard, the National League's 2006 Most Valuable Player, hitting 58 homeruns, if they pitch to him next year he'll break 60. He's a genuine credit to the Phillies and to the City of Philadelphia.

Your Board of Directors, the office, tack shop and feed trailers staff and I wish all of you to have the most Happy Holidays and a very successful year in 2007. Enjoy the increase in purses.

Thought of the Day

He who expects no gratitude shall never be disappointed.





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IRS Examinations

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TAX STRATEGIES FOR POTENTIAL HORSE OWNERS

Here's some great tax tips to help us be better prepared for our 2006 tax returns. Thanks to Leonard C. Green, CPA, MBA and Joseph Pontrella, CPA of The Green Group, one of our advertisers. For more information ontact them at: (732) 634-5100 or jpontrella@greenco.com

II. FARM BUSINESS EXPENSES

A. Ordinary and Necessary Expenses

A taxpayer is entitled to deduct all ordinary and necessary expenses for carrying on the business of farming. Breeding, raising, training, racing or showing horses is normally classified as a farming business.

B. Methods of Accounting

Except for limited types of businesses specifically required to use the accrual method of accounting, a horse business can use the cash method of accounting. Thus, all taxable income is reported in the year it is actually or constructively received and farm expenses are generally deductible when paid.

Tax Tip - Cash method accounting allows horse owners to plan profitable years by deferring income to a later year and prepaying expenses earlier in the year.

C. Deductible Expenses for Cash Method Horse Owners

Special rules available to farmers generally allow people in the horse business to deduct in the year paid the direct and indirect costs of breeding, raising, training, racing or showing of horses. This means that all necessary and ordinary expenses, including depreciation of fixed assets are deductible expenses. Stud fees and training expenses are deductible in the year paid. They do not have to be capitalized, that is, they do not have to be added to the cost of the horse in calculating its tax basis.

Amounts paid for breeding fees, supplies, feed, etc. to be delivered and used in the following year can be deducted in the year paid. However, to be deductible when paid, the prepayments must have some business purpose and must not represent a deposit that will be applied to a future payment.

D. At Risk Limitations

The amount of loss, which may be deducted by a taxpayer in connection with a farming activity, cannot exceed the aggregate amount of capital the taxpayer has at risk in that activity at year-end. Losses not allowed are suspended and allowed the next tax year and subsequent years to the extent the taxpayer has capital at risk.

Tax Tip - If you buy into a horse venture on an installment purchase, it is normally advisable to make sure that the installment payments are at least as much as your share of the depreciation deductions. ■

PLEASE SEE NEXT ISSUE FOR STEP THREE: PASSIVE LOSS LIMITATIONS

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SWENTKOWSKI FAMILY CHAMPION!

Bob Swentkowski said he has a champion out of his first crop! His wife Kim brought in the trophy (almost as tall as he is) picture of their 6 year old son, Brian when he won the Boys and Girls High Yellow 50 lbs & under Junior Position Grappling Division Tiger Shulman's Mixed Martial Arts Challenge of Champions XXI at the Meadowland Expo Center. The December 10th tournament was for all the Tiger Shulman classes from Pennsylvania, New Jersey and New York. Brian finished a credible 4th in the Kick Boxing event. All in all, a pretty good showing, especially for his first tournament.





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From Photo to Finish:

Best in Class Pennsylvania Stallions for 2007









BANKER'S GOLD

Forty Niner - Banker's Lady, by Nijinsky II

- The Mid-Atlantic's Leading Juvenile Sire of 2006
- Current 2YO's include Graded SW LISA M and Graded-placed My List
- Sire of 27% Graded Stakes Horses/Stakes Horses, incl. 2006
 G1 SW DISTINTOYDIFERENTE and 2005 Champion 2YO DAPHNE
- From his first two crops, sire of 80% runners, 76% winners, over 14% \$100,000-plus earners and average earnings per runner over \$46,000. 2007 FEE \$3,500

CERTAIN STORM

Storm Cat-La Affirmed, by Affirmed

- Full brother to BERNSTEIN, a Leading 3rd Crop Sire with 19 SWs
- Full brother to 3-time G3 NYRA SW CARESS, dam of G1 2YO SW SKY MESA
- Twelve Stakes Horses under the 1st dam alone, incl. WISEMAN'S FERRY
- Full siblings have sold for \$5.5-million, \$3.1-million and \$1.5-million
- First outstanding crop arrived in 2006 2007 FEE - \$2,500

COASTAL STORM

Storm Cat-Pearl City, by Carson City

- Pennsylvania's Leading Freshman Sire of 2005 and Leading Second Crop Sire of 2006
- #1 Pennsylvania Sire by 2006 Atlantic Region-Bred Juvenile Earnings
- Sire of 100% 2YO Winners/Runners in 2006, incl. SW FANCY DAN
- By Leading Sire STORM CAT out of HENNESSY's Grade 1 half-sister PEARL CITY

2007 FEE - \$2,500

Buckaroo-Annie's Dream, by Droll Role

- Pennsylvania's Leading Sire by 2006 Earnings, Winners, Stakes Winners & Stakes Wins
- #1 Mid-Atlantic-Based Sire by 2006 Mid-Atlantic Sire Production Index
- Sire of 33 Stakes Horses (13%), incl. 2005 Classic winner ABLO
- Ten 2006 Stakes Horses, incl. SUPER FUSE, FEROCIOUS WON, I CANT REFUSE, FIRE THE FIRM, FOLLOW THE LITE, PAPA FUSE, 2YO GOING BALLISTIC and NCR SW SPANISH LULLABY
- Pennsylvania's Leading Sire of 2004, 2005 & 2006 with \$13.2-Million Lifetime

2007 FEE - \$3,500

Quiet American - Really Blue, by Believe It

- The ONLY Sire in America standing outside of Kentucky with two Grade 1 SWs in 2006
- Sire of eleven Stakes horses in 2006, incl. Grade 1 SWs PUSSYCAT DOLL and WONDER LADY ANNE L
- Sire of 21 lifetime Stakes Horses (38% Graded), incl. 2006 Graded SW REAL CANDY plus 2006 Graded SPWs Quiet Kim (G1) and Smart n'Quiet (G3)
- Champion 3YO, Kentucky Derby and Preakness (Gr. 1) SW by the broodmare sire of 2006 Classic winner BERNARDINI 2007 FEE - \$5,000

Itajara - Ebrea, by Kublai Khan

- A Top Three Pennsylvania Sire by both 2006 Earnings & Winners
- Sire of at least one Graded winner in each of his first four crops, incl. Grade 1 winners I'M THE TIGER and SIPHONIC
- Five 2006 Stakes Horses, incl. Grade 2/Grade 3 SW SIPHON CITY (\$369,866) and undefeated 2YO SW MASTER'S HAND
- Sire of 50% Graded Stakes Horses/Stakes Horses, incl. Champion 3YO SIPHONICA, SIPHONIZER (G2) and SHARP IMPACT (G3)

2007 FEE - \$5,000

Easy Goer-Williamae, by Tentam

- Pennsylvania's #2 Sire by 2006 Atlantic Region-Bred 2YO Earnings
- Winner of the Travers S.-G1 and the Leading Son of Champion, EASY GOER. His 126 Beyer is highest in the past decade.
- Sire of 16 Stakes Horses (14%), incl. Cigar Mile H.-G1 SW & Millionaire LION TAMER (3rd in 2005 Breeders' Cup Sprint-G1)
- Additional Graded SWs incl. WILLY O'THE VALLEY (G3) and LIBRADA'S WILL (G3)
- 2006 Stakes Horses, incl. NTR/SW OLYMPIC MOMENT and 2YO SPW Quick Kiss

2007 FEE - \$3,500

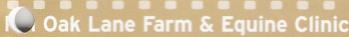












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BUCKLE DOWN BEN

Devil His Due-Flying Hill, by Flying Paster

Graded stakes winner of \$367,743. Won the G3 Laurel Futurity at 2 after winning his first start in maiden special company. Second in the G3 Holy Bull S and Iowa Derby, 3rd in G2 Remsen S. Half-brother to HILLWALKER (\$197,304), Cabo Queen (\$196,349), Hill of a Deal (stakes producer), from the family of champion J. O. TOBIN (sire). \$2,500 live foal. \$1,500 for mares foaling in PA.

CHANGEINTHEWEATHER

Gone West-Meteor Colony, by Pleasant Colony

Two-year-old Grade 1 winner, earned \$441,247. Winner of G1 Grey Breeders' Cup S at 2. Won or placed in seven stakes at distances of 1½ to 1½ miles. Posted triple-digit Beyers in three consecutive graded stakes. Out of a winning full or half-sister to champion PLEASANT STAGE (\$844,272) and three GSW. First foals 2-year-olds in 2007. \$3,500 live foal. \$3,000 for mares foaling in PA. BC nominated.

DUCKHORN

Not For Love-Ten's Testamony, by Deputed Testamony

Multiple graded stakes winner of \$747,812 and leading sire **NOT FOR LOVE**'s top earner. **DUCKHORN** won the G2 Hawthorne Gold Cup, the G3 Ben Ali S (by 7 lengths), the 1½ mi. Northern Dancer S in 1:48½ and the 1¼ mi. Harrison E. Johnson Memorial H in 2:00¾. From the family of champion **ALL ABOARD**.

\$2,500 live foal. \$2,000 to mares foaling in PA. Reg. PA sire, BC nominated.

QUARRY

Forty Niner-Bound, by Nijinsky II

15 winners from 24 starters including Iroquois H winner NITTANY EXPRESS (8 wins, \$200,414, twice sp), allowance winners Gold Stones (4 wins, \$77,934), Smarty Nicole (\$46,305), Silent Quarry (\$43,060), Holdeverything (\$38,074), and first-time starters Dena's Quest and Lady Zoe. MR. PROSPECTOR-line sire from immediate family of champions and leading sires SADLER'S WELLS and NUREYEV.

\$2,000 live foal. \$1,500 to mares foaling in PA. Reg. PA sire.

DIGAMIST

Blushing Groom (Fr)-Disconiz, by Northern Dancer

G1 stakes winner at 2 and sire of 20 stakes horses competing around the world, including champions **ROMANONO** (in Panama) and **Kalaf** (in Austria). Hollywood Park track record-setter **Dig for It** (\$543,618, G1-placed), etc. Sire of 12 \$100,000-plus earners, five over \$200,000.

\$1,500 live foal. \$1,000 to mares foaling in PA. Reg. PA sire.

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CLOSE UP

CAPOTE - VIDEO PIANO, by FAPPIANO

- * Son of a champion by SEATTLE SLEW
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FASTNESS

ROUSILLON - CITY FORTRESS by TROY

- * MG1SW, \$1.6M, won or placed in 13 stakes including G-1 BREEDERS' CUP MILE, set 3 track records.
- * Sire of SW's on dirt and turf including a 2006 G-2 SW and millionaire
- * Bred to 40 mares in 2006
- * His foals can be PA breds & eligible for the rich NJ restricted races
- * EARLY BOOKING DISCOUNT
- * FREE VIDEO AVAILABLE



2007 fee \$3500 LF special consideration program



A Disciplined Approach to Financial Success Brian Sanfratello, CMFC, CLTC, LUTCF. an Agent/Pruco Securities Registered Representative with The Prudential Insurance Company of

an Agent/Pruco Securities Registered Representative with The Prudential Insurance Company of America's Southeastern Pennsylvania Agency located in Chalfont, PA. He can be reached at Brian.Sanfratello@Prudential.com and 215-672-4022. Pruco (1-800-778-2255)].

Organization...Discipline...Sense of Purpose. They sound like qualities a football team would stress in preparing for the next weekend's opponent, but they can also be virtues in helping you achieve your financial goals.

Ideally, you should consult with a financial professional to map out a strategy. But with personal commitment and perhaps some sacrifice, you can take several steps on your own to help build a successful financial game plan.

Know Yourself – Take inventory of your finances. Calculate your assets – cash, IRAs, mutual funds, real estate, life insurance - and your liabilities, like a mortgage or consumer debt and deferred income taxes on investments.

Start Saving Now – Probably the first thing to do is you take full advantage of any employer match in any qualified savings program offered by your employer. Don't miss out on the "Triple Treat" of an initial tax deduction, matching employer contributions and tax deferred earnings offered by most 401(k) or 403(b) plans.

Take Stock of the Market - Mutual funds are probably the best way to start in the stock market. Also, if you choose a fund, plan to stick with it for a while. Remember even the best financial pros have trouble timing the market.

Curb Your Credit Cards – If your total monthly debt payments (excluding your mortgage payments) are 20% or more of your monthly take-home pay, you're probably overextended.

Be Wise with Windfalls – If you come up with a significant lump sum – a bonus, an inheritance, or maybe even a mid-size lottery win – try to resist the urge to buy the hot sports car you've always dreamed of.

Keep Current – Financial markets are a dynamic, fluid environment. Make it imperative that you carefully review your strategy every year or so. Naturally, your review should be rigorous and disciplined, just like any successful game plan.

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Did you know that Pennsylvania Thoroughbred Horsemen's Association members can get a special group discount on auto insurance through Liberty Mutual's Group Savings Plus® program?* In addition, Group Savings Plus offers many other discounts on both auto and home insurance. In fact, you could save hundreds of dollars a year on auto insurance alone. And you could save even more by insuring your home as well.

To learn more about all the valuable savings and benefits available through Group Savings Plus, contact me today.

Contact **Brian Sanfratello**, Prudential Agent at **215-672-4022**.

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CHAPLAIN'S CORNER

By Chaplain Jack Cordell

"DON'T OVERLOOK JESUS"

Each year several of us eagerly decorate the Rec Hall for the holidays. While setting up the ceramic Nativity scene a few days ago, I could not find the most important piece - the baby Jesus. As panic began to surge, there he was! He was exactly where we had placed him in the box last year. He was not lost, I simply had overlooked him. There's a lesson here.

Every Christmas season we get totally absorbed in shopping, gift wrapping, decorating, cooking, card writing and partying to the point of losing sight of Jesus, the child-King born and laid in a humble manger, born to bring salvation. Yes, we can overlook the reason for Christmas by doing all the things of Christmas.

Jesus is God's "indescribable gift" as the apostle put it. Of all the gifts of Christmas, let's not overlook the greatest one. Take time to pause, reflect, and thank God for his most precious gift, his son.

tos from left to right: (1) Santa's Helpers, volunteers from local Girl Scout Troop, (2) Child receiving gift from Santa, (3) Lynn Mason prepares the "Country Store" for the children to select their free items from the store, and (4) Trio who provided music at the Party.



TROPHY LIST

DATE	OWNER	HORSE	TRAINER
11/4/2006	Amanda Pope	Wild Holly	Gary Caple
11/11/2006	B. P. Reid Stable	Easy Breezer	Robert Reid Jr.
11/18/2006	Plumstead Stables	Doc's Treasure	Robert Seeger
11/25/2006	SMD Ltd.	Waki Cherokee	John Servis
12/2/2006	E & G Stables	Cindarullah	Jayne Vaders
12/9/2006	Hidden Lane Farms, Inc.	Me and You	Guadalupe Preciado
12/16/2006	Our Sugar Bear Stable	Trick a Treat	Donald White

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Out of Broodmares by: Nijinski II, Storm Bird, Unbridled, Salt Lake and Buckfinder.

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Our Farm, Inc. also offers layups, boarding, broodmare and foal care.

Pictured: 2006 weening filly by Red Bullet out of Nappelon (Comely Stakes G2 winner of over \$600,000).

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