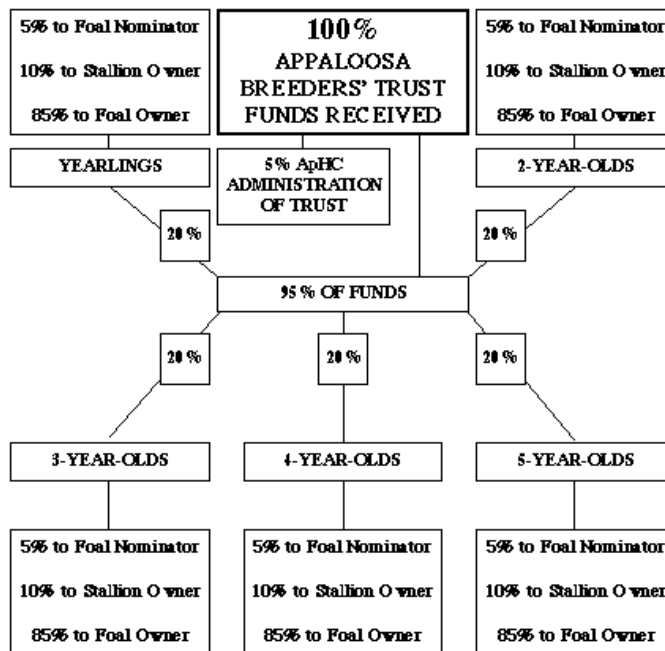


Although the earnings from the trust are taxable, according to current IRS rules and regulations, the enrollment or nomination fee is deductible. Appaloosa Journal will publish, from January to June, a Breeder's Trust Directory of nominated stallions. All enrolled stallions will be listed with the owner's address and phone number.

HOW IS THE MONEY IN THE TRUST DISTRIBUTED?

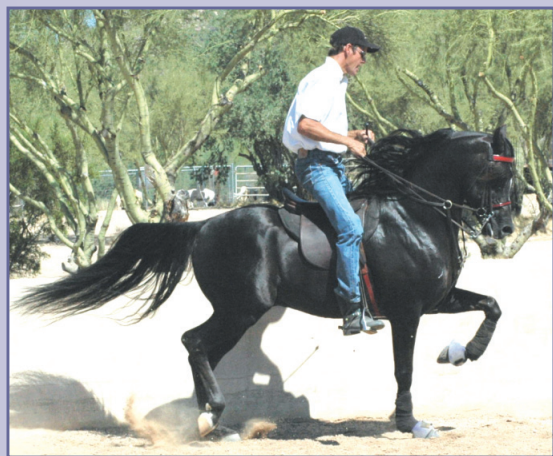
One hundred percent of all funds received from stallion enrollments and foal nominations is maintained in an interest bearing account. Five percent is retained by the ApHC to help defray the cost of administering the Trust. The remaining 95% is divided into five equal parts. The five age categories receiving these funds are Yearlings, Two-Year-Olds, Three-Year-Olds, Four-Year-Olds and Five-Year-Olds. The total amount of funds in each age category is divided by the total number of show points earned by enrolled horses in that age category. This determines the cash value of each point. All funds in each category are then distributed in accordance with the flow chart shown at the end of this story.

For more information contact the ApHC at (208) 882-5578 or visit www.appaloosa.com. □



Courtesy of the Appaloosa Horse Club

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