

CHICAGOLAND RACE MEET OPERATORS AND  
LOCAL 134 I.B.E.W. JOINT PENSION TRUST OF CHICAGO  
NOTICE TO INTERESTED PARTIES UNDER THE

**PARI-MUTUEL PENSION PLAN**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

**Name of Plan:** Pari-Mutuel Pension Plan

**Plan Number:** 001

**Applicant EIN:** 36-3825845

**Name and Address of Applicant:**

Board of Trustees of the Chicagoland Race Meet Operators and Local Union 134 IBEW Joint Pension Trust  
c/o Horseman's Guarantee Corporation of America, 25 West Palatine Road, Palatine, IL 60067

**Name and Address of Plan Administrator:** Same as Applicant

The application will be filed on **February 1, 2010** for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986 with respect to its amendment and restatement. The application will be filed with EP Determinations, Internal Revenue Service, P.O.Box 12192, Covington, KY 41012-0192. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

**Employees Eligible to Participate Under the Plan.** Members of Local 134, International Brotherhood of Electrical Workers of Chicago, who are subject to collective bargaining agreements between the Local and employers involved in the horse racing industry, are eligible to participate in the Plan upon commencement of employment and are the "**interested parties**" for purposes of this Notice.

**Rights of Interested Parties.** You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding the qualification of the Plan. If the Department declines to comment on some or all of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

**Requests for Comments by the Department of Labor.** The Department of Labor may not comment on behalf of interested parties with respect to this Plan unless requested to do so by ten employees. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include (i) the Plan's name and plan number, and the Applicant's name, address and EIN as set forth above; and (ii) the number of persons needed for the Department to comment (as specified above). A request for the Department to comment should be addressed to Deputy Assistant Secretary, Employee Benefits Security Administration, Attn: 3001 Comment Request, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington D.C. 20210.

**Comments to the Internal Revenue Service.** Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2010. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 17, 2010, whichever is later, but not after April 1, 2010. A request to the Department to comment on your behalf must be received by it by February 15, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2010 if you wish to waive that right.

**Additional Information.** Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of IRS Revenue Procedure 2010-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust, the application for determination, any additional documents dealing with the application that have been submitted to the IRS, and copies of Sections 17 and 18 of IRS Revenue Procedure 2010-6) are available at the office of Horseman's Guarantee Corporation of America, during its business hours, for inspection and copying (there may be a nominal charge for copying and/or mailing).