North American Equine Services, LLC
Specializing in Equine Litigation Consulting and Horse Appraisals

Fourth Quarter 2007 1-800-575-1669

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Spotlight: Penny Carpenter

(Photo provided by Mrs. Carpenter))

NAES' Spotlight focuses on Mrs. Penny Carpenter of the Palm Springs, California area.

Mrs. Carpenter now lives in Palm Desert, CA and has judged hunters, jumpers, hunter seat equitation and hunter breeding classes for over 35 years.

In addition, she holds a USEF Combined Category Steward's card and an international FEI Chief Jumping Steward's license. As a horse show exhibitor she successfully competed in the disciplines she now judges having been trained by such notables as George Morris, Ralph Petersen, Ronnie Mutch and Victor-Hugo-Vidal.

She has also served as a Specialty Show Judge for the Arabian Youth Nationals, the Arabian Nationals, the Arabian Canadian Nationals and the Morgan Grand National horse shows.

Growing up in Long Island, New York Mrs. Carpenter was always a "horse-crazy" youngster but couldn't own her own horse until she was 16. Her option was to work at a nearby stable, cleaning tack, grooming, watering and feeding horses. The stable owner wouldn't allow the girls to clean stalls so she took riding lessons, rode in the horse van to fox hunts, helped friends at horse shows and spent as much time with the horses as possible.

Through the years, Mrs. Carpenter has volunteered her time to the many horse shows, the United States Equestrian Federation and subsidiaries while serving on several committees. Her volunteer work involves the Pegasus Riding for the Handicapped Program in Palm Springs, CA. She is an avid golfer.

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New Director for the NAES Advisory Board

(Photo by NAES)

Dave Johnson just announced that Scotty Rollins has been appointed as a Director for the NAES Board.

Scotty has been involved in Thoroughbred horse racing business for over 30 years.

Scotty is the son of the deceased NAES Board Member, Brad Rollins, who was killed in a horse accident in November, 2006.

"Scotty brings NAES a wealth of racing background. We are honored to have his extensive background and expertise," announced Mr. Johnson on August 5th, 2007.

Tax Strategies a la Sec. 183

(Photo of New Jersey racing barn by NAES)

When running your horse business knowing and applying the auditing points covered in the IRS' Section 183 are so important. Your CPA and tax attorney may not have worked with the section but it's the section which can save you thousands in taxes.

Pay particular attention to operating in a completely "businesslike" manner. In Davis v. Commissioner of Internal Revenue United States Tax Court, 2000 WL 30726, March 27, 2000 the court decided in favor of the taxpayer finding that "Petitioners also spent large amounts of time operating the business, including personally constructing many of the facilities used by the (horse) business."

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"Never Give Up"

(Photo by Michael Lisa Photo, Inc. - "Lookoutforleesa" wins The Delvin Miller Cup)

Stanley Bergstein, Exec. VP of Harness Tracks of America tells the following true story:

Amateur harness driver, Dale Zahn of Michigan, had only been driving for three years. Qualifying to race at the famous Meadowlands track in the amateur Brass Cup Series was a minor fluke since he'd never won a single race even at the lower end tracks!

At any rate, he rose at 3 AM to catch the 6:40 AM flight to Newark to race in the amateur Brass Cup. Getting lost in the bowels of Newark was only the beginning of his troubles as the heavens opened up with rain and 45 mile per hour winds, December 1st, 2006.

Arriving at the track with barely enough time, he drove his mare, "Loukoutforleesa," from the outside post position, (not the best spot). The filly, now revved up, trotted the race of her life and won The Delvin Miller Cup.

Zahn, who could not win a race on the lowly Michigan fair circuit, scored his first career win ever at The Meadowlands, one of harness racing's most famous venues. Dreams are cool, eh?

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Icy's Corner

(Photo of "Annie" Provided by Chuck Walker of Lexington, KY)

Chuck Walker of the USEF just sent in a picture of his Doberman, "Princess Anne. "

"Annie" is a big girl but continues to sit squarely on Chuck's lap since she still thinks she's a puppy.

(Photo of "Rip" & Ronnie Anderson by NAES)

"RIP," went to his new owner, Ronnie Anderson, of Anthem, AZ. RIP was one of the best behaved Doberman Service Dog prospects we've ever worked with and is perfect with Ronnie's grand kids.

(Photo of "Kit "and her puppies by NAES)

I haven't told ICY yet, but Kit, another female 2 and ½ year old Doberman, will be working on her Service Dog status in a few weeks. (See, ICY thinks she's the "queen" around here so I'll have to give her lots of petting).

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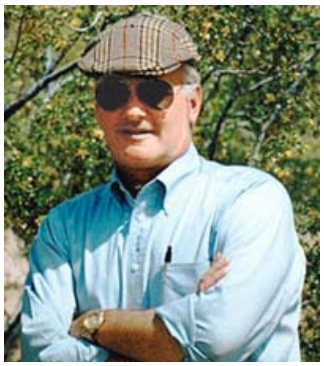
Icy's Corner continued…

(Photo of "Icy" by NAES)

By the way, please feel free to e-mail dog pictures for the rest of the horse world to see; we have over 100,000 hits per month so "go for it."

As you probably already know, most "horse people" are "dog people," too.

About Dave Johnson



(Photo by NAES)

Dave started NAES more than 15 years ago with an eye to making sure all horse owners and those interested in horses could depend on NAES for the straight scoop on horses and prices.

In addition, Dave is one of the busiest horse activity experts in North America.

Because of his long history of working with so many breeds and disciplines he's called upon to give his opinion in literally hundreds of legal cases and horse appraisals.

Dave is still an active horse show judge and, when time permits, continues teaching at his wife's nationally known stable, Willoway Farm, Inc., in Phoenix, Arizona.

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