November 9, 1992

CT CORPORATION SYSTEM
KENTUCKY HOME LIFE BUILDING
LOUISVILLE KY 40202

RE: HORSEMEN'S BENEVOLENT & PROTECTIVE ASSOCIATION, INC.

Dear Sir:

Please find enclosed your recently submitted annual report for the 1992-1993 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

Block 4 indicates that an attachment was to be included. Unfortunately, we found no attachment. We ask that you either complete Block 4 or furnish the attachment listing the officers and directors of the corporation. Please resubmit the completed annual report to this office. To avoid forfeiture, the completed annual report must be filed before December 1, 1992.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2300.

Very truly yours,

Angie Haken Corporate Division

Enclosures: cited