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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

June 21, 2007

Honorable Thomas Wolf, Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128

Re: Regulation #15-436 (IRRC #2596)
Department of Revenue
Pennsylvania Gaming Cash Flow Management

Dear Secretary Wolf:

The Independent Regulatory Review Commission approved the subject regulation today. Our order is enclosed and will be available on our website at www.irrc.state.pa.us.

We appreciate the joint effort that went into producing a regulation that meets the criteria and intent of the Regulatory Review Act.

Sincerely,



Arthur Coccodrilli

Chairman

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Enclosure

cc: Honorable Patrick M. Browne, Chairman, Senate Finance Committee
Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee
Honorable David K. Levdansky, Majority Chairman, House Finance Committee
Honorable Steven R. Nickol, Minority Chairman, House Finance Committee

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held June 21, 2007

Arthur Coccodrilli, Chairman
David M. Barasch, Esq., Abstaining
David J. DeVries, Esq., by Phone
John F. Mizner, Esq.

Regulation No. 15-436 (#2596)
Department of Revenue
Pennsylvania Gaming Cash Flow Management

On February 21, 2007, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Department of Revenue. This rulemaking adds 61 Pa. Code Chapter 1001. The proposed regulation was published in the March 3, 2007 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on May 25, 2007.

This final-form rulemaking establishes the procedures for the administration and distribution of all net slot machine revenue, collection of tax and collection of other assessments under the Pennsylvania Race Horse Development and Gaming Act (4 Pa.C.S.A. §§ 1101-1904).

We have determined this regulation is consistent with the statutory authority of the Department (4 Pa.C.S.A § 1501(a)) and the intention of the General Assembly. Having considered all of the other criteria of the Regulatory Review Act, we find promulgation of this regulation is in the public interest.

BY ORDER OF THE COMMISSION:

This regulation is approved.





Arthur Coccodrilli, Chairman