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March 26, 2008

**VIA FIRST CLASS MAIL**

Paul Resch, Secretary  
PA Gaming Control Board  
P.O. Box 69060  
Harrisburg, PA 17106-9060

**Attn: Public Comment on Regulation No. 125-82**

Dear Mr. Resch:

The purpose of this letter is to request that the Pennsylvania Gaming Control Board (the "Board") consider setting a different standard for Category 3 slot machine licensees under proposed Regulation 441a.24.

We observe that the requirements of the proposed rule are extremely detailed and possibly burdensome for slot machine licensees to implement. In addition, in the Board's Notice of Proposed Rule Making, subsection entitled "Private Sector", the Board indicates that the annual cost of establishing and maintaining an independent audit committee is approximately \$250,000.

While the proposed rule may be appropriate for Category 1 or Category 2 slot machine licensees with the gaming revenues attendant to 3,000 or more positions, we respectfully submit that the proposed rule is unwarranted for Category 3 slot machine licensees who are limited to no more than 500 positions. The operation of slot machines at a well established resort is ancillary to the primary business of the resort.

Given the limited scope of Category 3 slot machine operations, we request that proposed Regulation 441a.24 not be applicable to Category 3 licensees but that the Chief Executive Officer and Chief Financial Officer of the Category 3 licensee, in concert with the

INDEPENDENT REGULATORY  
REVIEW COMMISSION

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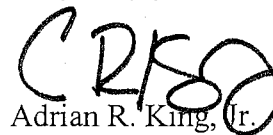
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licensee's annual audit, be required to submit a statement, under oath, that the Category 3 licensee is complying with Chapter 465a of the Regulations.

Thank you very much for your courtesy and consideration with respect to this matter.

Very truly yours,



Adrian R. King, Jr.

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