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

December 16, 2010

Honorable C. Daniel Hassell, Secretary  
Department of Revenue  
Strawberry Square, 11th Floor  
Harrisburg, PA 17128

Re: Regulation #15-450 (IRRC #2882)  
Department of Revenue  
Amendments to Pennsylvania Gaming Cash Flow Management

Dear Secretary Hassell:

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](http://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,

Silvan B. Lutkewitte, III  
Chairman  
sfh  
Enclosure

**INDEPENDENT REGULATORY REVIEW COMMISSION  
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held December 16, 2010

Silvan B. Lutkewitte, III, Chairman  
George D. Bedwick, Vice Chairman  
Arthur Coccodrilli  
S. David Fineman, Esq.  
John F. Mizner, Esq.

Regulation No. 15-450 (#2882)  
Department of Revenue  
Amendments to Pennsylvania Gaming Cash  
Flow Management

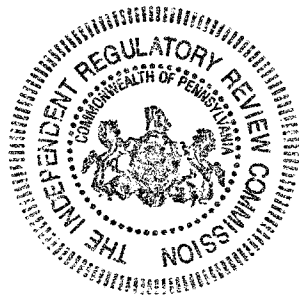
On November 3, 2010, the Independent Regulatory Review Commission (Commission) received this regulation from the Department of Revenue (Department). This rulemaking amends 61 Pa. Code Chapter 1001. Notice of proposed rulemaking was omitted for this regulation; it will become effective upon publication in the *Pennsylvania Bulletin*.

This final-omitted rulemaking amends the Department's Gaming Cash Flow Management regulations to allow for the administration and distribution of gross table game revenue.

We have determined this regulation is consistent with the statutory authority of the Department (4 Pa.C.S.A. § 1501) 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.



Silvan B. Lutkewitte, III, Chairman