## $2905^{\circ}$

September 22, 2011

Department of Revenue
PO Box 281061
Harrisburg, PA 17128-1061

ATTN: Mary R. Sprunk<br>Office of Chief Counsel



OFFCE OF CHEE COUNSEL

Dear Ms. Sprunk:

I have reviewed all thirteen pages of the Proposed Rulemakings, Department of Revenue [61 PA. Code Ch. 901] Local Option Small Games of Chance [41 Pa.B. 4638][Saturday, August 27, 2011], and have many concerns that I would like to share with you and also further clarification on a number of items, all of which are listed below.
901.23. Restriction of sales.
(a) Manufacturers.
(2) Sales. The proposal reads as follows: A registered manufacturer may only sell, offer for sale or furnish games of chance that [have been approved by the Department for sale] the Department has approved for use in this Commonwealth. A registered manufacturer may only sell, offer for sale or furnish approved games of chance for sale or use in this Commonwealth to a licensed distributor. This paragraph does not apply to the sale of raffle, daily drawing or weekly drawing tickets.

Our concern: We are a registered manufacturer in the state of Pennsylvania and all of our games that are for sale in the state of Pennsylvania are submitted to the state for approval prior to their release to licensed distributors in the Commonwealth or to a licensed eligible organization. This could be interpreted as a PA registered manufacturer only being allowed to sell PA approved games. I'm sure that is not what is meant.
(b) Distributors.
(2) Sales. The proposal reads as follows: A licensed distributor may only sell, offer for sale or furnish approved games of change [for use] within this Commonwealth to another licensed distributor or to a licensed eligible organization. This paragraph does not apply to the sale of raffle, daily drawing or weekly drawing tickets.

Our concern: We are a licensed distributor in several states. Our manufacturers sell us games that are approved in Pennsylvania for our Pennsylvania customers. But we also buy games that are not approved in Pennsylvania, but are for our New York and New Jersey customers. This paragraph could be interpreted as saying we are only being permitted to purchase PA approved games. I'm sure you didn't mean that, but I did want to bring it to your attention.
(3) Purchase. The proposal reads as follows: A licensed distributor may only purchase approved games of chance for [resale] sale in this Commonwealth from a registered manufacturer or licensed distributor. This paragraph does not apply to the purchase of raffle, daily drawing or weekly drawing tickets.

Our concern: Again, this paragraph could be misconstrued to say that as a licensed distributor in Pennsylvania, we can only purchase approved games from registered manufacturers or licensed distributors within the Commonwealth. Let me give you a scenario that will better illustrate my concern with this. A game is approved in PA by the Department of Revenue and is sold to us and an Ohio distributor. The Ohio distributor only sells a small amount of this game and is now overstocked in it. I then buy it from him. The serial numbers are tracked to the Ohio distributor. The Ohio distributor bills me for the games listing the serial numbers. Those numbers can now be tracked to me. This is done to help both us and them keep inventory under control. As long as the game is approved and the serial numbers are tracked, everyone should be happy.
901.143. Restrictions on distributorship interest. The proposal reads as follows:
(b) A person who is an officer, director, proprietor, consultant, employee or owner of a distributorship may not have a pecuniary interest in the operation of games of chance. For purposes of this section, a pecuniary interest is the actual or potential for an accession to wealth, whether cash or property, resulting from the play and operation of a game of chance. It includes an interest resulting from one of the following acts:
(1) The sale of a game of chance in exchange for a contingent fee based upon a percentage of the proceeds from chances sold in or prizes awarded in the game.
(2) A lease of a dispensing machine in which the rental is based upon the number of games purchased by the eligible organization, the percentage of proceeds from chances sold or prizes awarded in games of chance.

Our concern: We have had employees who work bingo games because they belong to that church, but are not compensated based on either of these two methods. Some of our salespeople have been hired because we connected with them through the bingo halls. Are they restricted from being involved in their church's bingo?
901.445. Records.
(1) Sales Invoices. All products are delivered to our customers using consecutively prenumbered delivery slips. Computer generated consecutively numbered invoices are then generated at our office from those slips. Does this meet the guidelines presented in this publication?
(vi) Hundreds of games are approved each month by the Commonwealth and we are not made aware of it. How would a distributor confirm that a game is approved?

1. Place a phone call to the Department of Revenue. How are they going to have time to go over every game with us that is approved? If a manufacturer sends a copy of the letter from the state, we could get hundreds of letters a month.
2. They could e-mail all 120 or so distributors each day the games that are approved.

The state of New York has a website that lists all approved games. I recommend that you check out their web site www.racing.state.us/charitable/char.home.htm and make that a consideration in Pennsylvania.
(vii) The proposal reads as follows: The quantity and sales price of each individual item, including individual items of merchandise to be used as prizes on punchboards and pull-tabs.

Our Concern: I have many concerns about this one. Here's an example of how it works now. We sell a board with tickets, a seal prize, and a number of smaller prizes to an organization. The number of smaller prices may have an average value of $\$ 20$ for each prize, but each prize individually may be higher or lower than the $\$ 20$. So what does the term 'sale price' of the individual items mean? Does it mean the retail value we place on it or what we paid for it? These boards are also manufactured with prizes that we have in stock, so they rarely if ever, contain the same prizes on each board. Does each unique board have to be submitted to you for approval? If we switch out a knife set for a toaster, does the game have to be resubmitted? If we have a TV as a seal prize on one and a laptop computer as a seal prize on another, both with the same value, do they individually have to be submitted for approval? Or if the laptop on one is a Dell and on another is a Gateway, does that have to be specified and submitted separately? My next question on this subject is if we buy an IPod for $\$ 300$ and put it on a board for a $\$ 500$ seal prize, is the value $\$ 300$ or $\$ 500$ ? If we list each item, then you will be getting calls that we sold an IPod for $\$ 500$ and they could buy it for $\$ 300$. What happens then? Is the plan to tell us how much we can make on an item? If the customer doesn't think the IPod is worth $\$ 500$, they won't buy it. If I have 40 prizes and list each item at $\$ 20$, who is to say that I'm wrong? Also, think of the extra paperwork we all will have. A three line invoice will turn into a two or three page invoice. Please see our Attachment \#1 for the way we currently submit a board and our Attachment \#2 for the way you are proposing we do it. We've also included Attachment \#3, which is the way our current invoices look and Attachment \#4, which is how they would look if these changes are made.
901.601. Uniform minimum quality standards.
[(2)] (d) Sub-deals. We believe that if you have a better understanding of how sub-deals work, then you may consider allowing them. The law allows 4,000 tickets per deal of tickets. A sub-deal would be equally divided portions of that 4,000 with one master seal card. For example, there could be a sub-deal of 400 tickets per pack with 10 packs per deal equaling 4,000 tickets and each sub-deal has a seal card. Once the sub-deal ( 400 tickets) is sold, then the seal is opened and that winner gets to go to the master seal card to see how much they won. The prize could be $\$ 25$ to $\$ 400$ depending on what seal amount is opened. That winner would also sign the master board for a chance at $\$ 500$. I believe the issue that the Dept. of Revenue has is that when a person wins $\$ 25$, the percentage of payout is less than $65 \%$. But when the person wins $\$ 400$, they pay out $100 \%$ of what was taken in on that sub-deal. Once all 10 sub-deals are
played, the total payout would be $65 \%$ or more, which is required by state law. The sub-deal would be no different if a worker pulled 400 tickets out of the 4,000 count deal and sold them and a winner only won $\$ 25$. The advantage for the hall and the player is the following:

1. The player thinks they have a better chance of winning if there are fewer tickets.
2. It's easier for the charity to sell tickets in smaller quantities and aiso be able to offer big money.
3. A player will buy $\$ 10$ worth of tickets from each sub-deal trying to get a holder from each sub-deal as opposed to not having a sub-deal where they may only buy $\$ 20$ or until they get a holder, then they stop. As long as the player understands how it's played, they like the sub-deals.

Just as the state lottery does, it is the charity's job to try to get the player to buy as many tickets as they can afford. Keep in mind that when all 10 deals are sold, the payout is the same amount as not having a sub-deal. The state of New Jersey has the same laws in place as Pennsylvania, with the exception of sub-deals, which they allow.

## GENERAL MANUFACTURING STANDARDS

910.632 Predetermination of rules, winning chances and prizes.
(b) The proposal reads as follows: A registered manufacturer may not produce a pull-tab game or punchboard for sale or use in this Commonwealth that permits the operator of or a participant in the game to choose between optional games rules, payout structures or methods of operating the game.

Our Concern: The number of seal card games that have multiple seals is approximately $99 \%$, normally with three options. If you change this rule, for every one game they make now, they would have to make three, which I'm sure they wouldn't do because it would not be cost effective. If a seal card had a \$500 payout, the options may be 1 @ $\$ 500$ or 5 @ $\$ 100$ or $20 @$ $\$ 25$. (See our Attachment \#5) In our market, 60\% of the charities would use 5 @ $\$ 100 ; 35 \%$ would use $1 @ \$ 500$; and $5 \%$ would use $20 @ \$ 25$. Using these percentages, the manufacturers would only make the 5 @ $\$ 100$ because they would not sell enough to make the other two options. Or if they did, the price would go up considerably because they would have to run small quantities. This higher cost would then be passed on to the charity. These charities are having trouble making ends meet now without adding unnecessary costs. In a bingo hall, usually the number of players is what determines the payout they use. I would estimate that $99.9 \%$ of the time, either the charity announces how they are paying out the game or a player will ask how it is being paid out as they purchase them. One other thing to consider is that these multiseal cards are not made just for PA. The states that allow multi-seal cards would still want them. Under your proposed change, the manufacturer would have to make four different games: multi-seal option and the other three listed above. This again would increase manufacturing costs.
901.709. One eligible organization and license per premises.
(c) Does this limit the number of licenses that can play at a hall? Does the notification to the district attorney have to be prior to each game or at the organization's hall usage onset?

In closing, I would like to take a moment to go back to page 3 of the publication and address the areas of fiscal impact and paperwork. If these changes take place, there will be a lot more paperwork involved with everything from invoicing documentation changes to the multitude of games submitted for approval. Making any kind of change like this will continue to hurt the charities as did allowing casinos in PA. Our charities, (VFW's, Legions, fire companies, and churches) are down between 20\% to 40\% since the casinos started and the enforcement of the $\$ 5,000$ law. We have about $15 \%$ of our bingo halls shut down because they could not make any money. I am not opposed to the casinos, however, the charities do a lot of good work for our communities and this would just be another way of pushing them to close their doors. We have enough problems in PA without trying to put the charities out of business. The fire company in my area says that $50 \%$ of their income is from games of chance. Does the state have any idea how they can raise that money? It seems clear to me that these changes are being made to make it easier for Liquor Control Enforcement to do their job? I'm not against tracking the sales and money, but there are easier ways. This industry and the many charitable organizations associated with it should not have to suffer just because these bureaucrats wish to make their workload a little easier. These changes and their consequences can and will damage this industry greatly. I would strongly urge you to assemble a panel of advisors, including VFW and Legion Officers, bingo hall managers, and PA distributors and manufacturers to further evaluate these changes and their impact. We live in this industry, we know how it works, and we feel we have valuable insights to share with you.

I thank you for your consideration.


Michael C. Philbin
President
Enclosures

CC: State Representative Garth Everett<br>State Representative Curt Schroder<br>State Representative Rick Mirabito<br>Senator Gene Yaw

## PENNSYLVANIA SMALL GAMES OF CHANCE GAME APPROVAL FORM




## PENNSYLVANIA SMALL GAMES OF CHANCE GAME APPROVAL FORM

## MANUFACTURER INFORMATION

1 Name of Manufacturer: KEYSTONE BINGO SUPPLY, INC.

## ATTACHMENT \#2

2 License:
3 Contact Person: MICHAEL PHILBIN
Phone:
4 Address:

NAME OF GAME:
FORM NUMBER:
DESCRIPTION OF GAME:
RULES FOR PLAY:

GAME PRIZE:

40 Blue Numbers win Prizes
PRICE
$\$ 3.90$
\$13.20
$\$ 3.90$
$\$ 9.35$
\$3.75
\$16.65
\$3.75
JACK O LANT(MED) \$ 9.85
FUN FAVORITES $\quad \$ 3.55 \quad 1$
SM GHOST $\quad \$ 5.85 \quad 1$

FUN FAVORITES - $\$ 3.35$ 1
BOO STAKE $\quad \$ 14.50 \quad 1$
GHOST PEEPS $\$ 1.95$ 1
HAUNTED BIRD $\quad \$ 26.35$ 1
GHOST PEEPS $\quad \$ 1.95 \quad 1$

MOVING SHINGLES $\quad \$ 24.55 \quad 1$
PUMPKIN PEEPS $\$ 1.95$ 1

SCARECROW MASK $\quad \$ 18.25 \quad 1$
PUMPKIN PEEPS $\$ 1.95 \quad 1$
CARVING KIT $\quad \$ 12.95 \quad 1$
CANDY CORN $\$ 6.25$ 1
FLUTED GLASS $\quad \$ 9.35 \quad 1$
CANDY CORN $\$ 6.25$ 1
HORROR PC $\$ 16.65$ 1
TWISTED PUMPKINS $\$ 8.35$ 1
MASK $\$ 19.95 \quad 1$
TWISTED PUMPKINS $\quad \$ 8.35 \quad 1$
$60^{\prime \prime}$ EVIL PUMPKIN $\$ 49.95 \quad 1$
COMBO BAG $\quad \$ 19.35 \quad 1$
ASST SPIDERS $\quad \$ 12.45$ 1
COMBO BAG $\$ 19.35 \quad 1$
STRING SPRAY $\quad \$ 8.25 \quad 1$

NT
$\qquad$ 1
PBC PALMERS

| SHIMMER LITES | $\$ 13.20$ |
| :--- | ---: |
| PBC PALMERS | $\$ 3.90$ |
| RESIN SHOE | $\$ 9.35$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(XL) | $\$ 16.65$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(MED) | $\$ 9.85$ |


| SHIMMER LITES | $\$ 13.20$ |
| :--- | ---: |
| PBC PALMERS | $\$ 3.90$ |
| RESIN SHOE | $\$ 9.35$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(XL) | $\$ 16.65$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(MED) | $\$ 9.85$ |


| SHIMMER LITES | $\$ 3.90$ |
| :--- | ---: |
| PBC PALMERS | $\$ 3.90$ |
| RESIN SHOE | $\$ 9.35$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(XL) | $\$ 16.65$ |
| GOOGLY EYES | $\$ 3.75$ |
| JACK O LANT(MED) | $\$ 9.85$ |


| SHIMMER LITES | $\$ 3.90$ |
| :--- | ---: |
| PBC PALMERS | $\$ 13.20$ |
| RESIN SHOE | $\$ 3.90$ |
| GOOGLY EYES | $\$ 9.35$ |
| JACK O LANT(XL) | $\$ 3.75$ |
| GOOGLY EYES | $\$ 16.65$ |
| JACK O LANT(MED) | $\$ 9.85$ |


\$495 TOTAL VALUE)

| TRICK OR TREAT MIX | $\$ 6.85$ | 1 |
| :--- | ---: | ---: |
| MU HORROR LITE | $\$ 14.65$ | 1 |
| TRICK OR TREAT MIX | $\$ 6.85$ | 1 |
| AUTUMN TAFFY | $\$ 5.75$ | 1 |
| FAKE BLODD | $\$ 12.95$ | 1 |
| AUTUMN TAFFY | $\$ 5.75$ | 1 |
| 3' LAMP REAPER | $\$ 47.65$ | 1 |
| STROBE LIGHTS | $\$ 28.55$ | 1 |
|  |  |  |
| 14 Green Numbers win $\$ 5.00$ each | $(\$ 70$ payout) |  |

NUMBER OF CHANCES:
PAYOUT PERCENTAGE:

4000 Bundles $@ \$ 0.25$ per bundle(\$1000 Total)
71\%
MERCHANDISE '\$495 TOTAL CASH PAYOUT: $\$ 220$
COIN VALUE: $\$ 0$ CLUB PROFIT: $\$ 285$ (29\%)


Invoice Number: 0164271-|N Invoice Date: 9/21/2011

Customer No: 10-0001150
Salesperson: HOUSE

## ATTACHMENT \#3

PA D261
NY B\&R 228
NJ B 212-11
Sold To:
Ship To:
MISC

MISC
PA

PA

| Control Slip \#: | \#: Ship Via | Exemption \#: | Terms NET 30 DAYS |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Shipped | Item \# | Description |  | Price | Disc | Amount |
|  | 90-4000BGP40P | BEWARE OF TH .25/1@100 IG \$ | PUMPKIN MB 25 | 495.00 | $N$ | 495.00 |
|  | 93-F1X03-60 | 4000ct NUMERAL |  | 0.00 | $N$ | 0.00 |
|  | 782351 |  |  |  |  |  |


|  | Net Invoice: | 495.00 |
| ---: | ---: | ---: |
| SERVICE CHARGE OF 2\% WILL BE CHARGED ON ALL | Less Discount: | 0.00 |
| INVOICES OVER 30 DAYS. PLEASE NOTE TERMS ABOVE. | Freight: | 0.00 |
| Any Games of Chance listed have been approved by the | Sales Tax: | 29.70 |
| Commonwealth of PA Department of Revenue | Invoice Total: | $\$ 524.70$ |

## ATTACHMENT \#4

Invoice Number: 0164268-IN Invoice Date: 9/21/2011

Customer No: 10-0001150
Salesperson: HOUSE

|  |  | PA D261 |
| :--- | :--- | :--- |
|  |  | NY B\&R 228 |
|  |  | NJ B 212-11 |
|  |  | NJ R 411-11 |
| Sold To: | Ship To: |  |
| MISC | MISC |  |
| PA | PA |  |


| Control Slip \#: Ship Via | Exemption \#: Terms <br>  NET 30 DAYS |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Shipped Item\# | Description | Price | Disc | Amount |
| 1 90-4000BGP40P | BEWARE OF THE GREAT PUMPKIN MB .25/1@100 IG \$1000 NET \$285 | 0.00 | N | 0.00 |
| 1 93-F1×03-60 | 4000ct NUMERAL TICKET \$1 | 0.00 | $N$ | 0.00 |
| 8782351 |  |  |  |  |
| 1 MISC SALE | PBC PALMERS | 3.90 | N | 3.90 |
| 1 MISC SALE | SHIMMER LITES | 13.20 | N | 13.20 |
| 1 MISC SALE | PEANUT BUTTER CANDIES | 3.90 | N | 3.90 |
| 1 MISC SALE | RESIN SHOE | 9.35 | N | 9.35 |
| 1 MISC SALE | GOOGLY EYES | 3.75 | N | 3.75 |
| 1 MISC SALE | JACK O LANT (XL) | 16.65 | N | 16.65 |
| 1 MISC SALE | SPOOKY EYES | 3.75 | N | 3.75 |
| 1 MISC SALE | JACK O LANT (MED) | 9.85 | $N$ | 9.85 |
| 1 MISC SALE | FUN FAVORITES | 3.55 | N | 3.55 |
| 1 MISC SALE | SM GHOST | 5.85 | N | 5.85 |
| 1 MISC SALE | GUMMY CANDIES | 3.35 | N | 3.35 |
| 1 MISC SALE | BOO STAKE | 14.50 | N | 14.50 |
| 1 MISC SALE | GHOST PEEPS | 1.95 | N | 1.95 |
| 1 MISC SALE | HAUNTED BIRD | 26.35 | N | 26.35 |
| 1 MISC SALE | PUMPKIN PEEPS | 1.95 | N | 1.95 |
| 1 MISC SALE | MOVING SHINGLES | 24.55 | N | 24.55 |
| 1 MISC SALE | WITCH PEEPS | 1.95 | N | 1.95 |
| 1 MISC SALE | SCARECROW MASK | 18.25 | N | 18.25 |
| 1 MISC SALE | PUMPKIN CHEWIES | 1.95 | N | 1.95 |
| 1 MISC SALE | CARVING KIT | 12.95 | N | 12.95 |
| 1 MISC SALE | CANDY CORN | 6.25 | N | 6.25 |
| 1 MISC SALE | FLUTED GLASS | 9.35 | N | 9.35 |
| 1 MISC SALE | MAPLE CANDIES | 6.25 | N | 6.25 |
| 1 MISC SALE | HORROR PC | 16.65 | $N$ | 16.65 |

Keystone Bingo Supply
Invoice

Invoice Number: 0164268-IN Invoice Date: 9/21/2011

Customer No: 10-0001150
Salesperson: HOUSE
PA D261
NY B\&R 228
NJ B 212-11
Sold To:
MISC
Ship To:
NJ R 411-11

| Control Slip \#: | Ship Via | Exemption \#: |
| :--- | :--- | :--- |
|  |  | NET 30 DAYS |


| Shipped | Item \# | Description | Price | Disc | Amount |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | MISC SALE | TWISTED PUMPKINS | 8.35 | N | 8.35 |
| 1 | MISC SALE | MASK | 19.95 | N | 19.95 |
| 1 | MISC SALE | WITCH STAKE | 8.35 | N | 8.35 |
| 1 | MISC SALE | 60" EVIL PUMPKIN | 49.95 | N | 49.95 |
| 1 | MISC SALE | COMBO BAG | 19.35 | N | 19.35 |
| 1 | MISC SALE | ASS'T SPIDERS | 12.45 | N | 12.45 |
| 1 | MISC SALE | BATS \& SPIDERS | 19.35 | N | 19.35 |
| 1 | MISC SALE | STRING SPRAY | 8.25 | N | 8.25 |
| 1 | MISC SALE | TRICK OR TREAT MIX | 6.85 | N | 6.85 |
| 1 | MISC SALE | M/U HORROR | 14.65 | N | 14.65 |
| 1 | MISC SALE | TRICK BAG | 6.85 | N | 6.85 |
| 1 | MISC SALE | AUTUMN TAFFY | 5.75 | N | 5.75 |
| 1 | MISC SALE | FAKE BLOOD | 12.95 | N | 12.95 |
| 1 | MISC SALE | FALL LEAVES | 5.75 | N | 5.75 |
| 1 | MISC SALE | 3' LAMP REAPER | 47.65 | N | 47.65 |
|  | MISC SALE | STROBE LIGHTS | 28.55 | N | 28.55 |


|  | Net Invoice: | 495.00 |
| ---: | ---: | ---: |
| SERVICE CHARGE OF 2\% WILL BE CHARGED ON ALL | Less Discount: | 0.00 |
| INVOICES OVER 30 DAYS. PLEASE NOTE TERMS ABOVE. | Freight: | 0.00 |
| Any Games of Chance listed have been approved by the | Sales Tax: | 29.70 |
|  | Commonwealth of PA Department of Revenue | Invoice Total: |

Invoice

| Invoice Number: | $0164271-\mathrm{IN}$ |
| ---: | :--- |
| Invoice Date: | $9 / 21 / 2011$ |
| Customer No: | $10-0001150$ |
| Salesperson: | HOUSE |

PA D261
NY B\&R 228
NJ B 212-11
Sold To:
Ship To:
NJ R 411-11
MISC MISC
PA PA

| Control Slip \#: | \#: Ship Via | $\begin{array}{ll}\text { Exemption \#: } & \text { Terms } \\ & \text { NET } 30 \text { DAYS }\end{array}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Shipped | Item \# | Description | Price | Disc | Amount |
| $190-4000 \mathrm{BGP} 40 \mathrm{P}$ |  | BEWARE OF THE GREAT PUMPKIN MB .25/1@100 IG \$1000 NET \$285 | 495.00 | N | 495.00 |
| $\begin{aligned} & 1 \text { 93-F1X03-60 } \\ & 8782351 \end{aligned}$ |  | 4000ct NUMERAL TICKET \$1 | 0.00 | $N$ | 0.00 |
|  |  |  |  |  |


|  | Net Invoice: | 495.00 |  |
| ---: | ---: | ---: | ---: |
| SERVICE CHARGE OF 2\% WILL BE CHARGED ON ALL | Less Discount: | 0.00 |  |
| INVOICES OVER 30 DAYS. PLEASE NOTE TERMS ABOVE. | Freight: | 0.00 |  |
| Any Games of Chance listed have been approved by the | Sales Tax: | 29.70 |  |
|  | Commonwealth of PA Department of Revenue | Invoice Total: | $\$ 524.70$ |




