



December 4, 2006

MATZ0602

Mr. Robert J. Carroll, Esq.
Mr. Guy Michael, Esq.
Michael & Carroll, PC
501 Broadway, Suite 201
Point Pleasant, NJ, 08742

Attention: Mr. Don Shiffer, Asst. General Counsel
Pennsylvania Gaming Control Board

Re: Pocono Manor Resort & Casino Traffic Impact Study Comments

Dear Bob and Guy,

In accordance with the Pennsylvania Gaming Control Board (PGCB) letter dated November 29, 2006, prepared by McCormick Taylor and addressed to Mr. Glenn Rowe, P.E. we offering the following:

We appreciate McCormick Taylor's technical review dated November 29, 2006. It is our belief that the concerns raised in this letter have been addressed in our November 21, 2006 submission. We look forward to their final review of this information and cooperating with the Board to our fullest extent.

If you have any questions or require additional information, please call me at (610) 231-0600.

Very truly yours,

PENNONI ASSOCIATES, INC.

A handwritten signature in cursive script that reads 'Andrew Bennett'.

Andrew Bennett, P.E.
Associate Vice President

cc: File
Albert Federico, PE, PTOE, McCormick Taylor
Glenn Rowe, PE, PennDOT BHSTE
Paul Resch, PGCB