

June 21, 2011

Susan Yocum
Director of Regulatory Review
Pennsylvania Gaming Control Board
303 Walnut Street, Strawberry Square
5th Floor, Verizon Tower
Harrisburg, PA 17101

Re: **Chester Downs and Marina, LLC d/b/a Harrah's Chester Casino and Racetrack – Comments on Proposed Rulemaking No. 125-145 (IRRC #2894)**

Dear Ms. Yocum:

On behalf of Chester Downs and Marina, LLC d/b/a Harrah's Chester Casino and Racetrack ("Harrah's"), Harrah's respectfully submits these comments to the Pennsylvania Gaming Control Board's ("Board") Proposed Rulemaking No. 125-145 (IRRC # 2894). Harrah's would like to thank the Board for the opportunity to issue comments toward the proposed regulations, and respectfully requests the Board take into consideration the following suggestions:

§465a.7 – Complimentary services or items

Section §465a.7 (b)(4), requires the internal controls to include procedures to be followed by the slot machine licensee's internal audit department to audit the issuance of complimentary services or items.

Harrah's believes this function is more suitable to be conducted by the Accounting Department, as such activity would have no bearing on the reporting of gaming revenues or related gaming taxes. By utilizing the Accounting Department to perform this function on a daily basis, the Internal Audit Department can serve as a secondary review if/when needed.

§465a.11 – Slot machine licensee's organization; Jobs compendium

Section §465a.11 (b), addresses required positions and reporting structure throughout the organization. Specifically, subpart (6) indicates that the employee responsible for the supervision and issuance of credit shall report directly to the director of finance.

Harrah's would like to revise this statement to remove the word "directly". Within the current Organizational Structure, Credit is a department segregated to itself. Therefore, there is no other individual within the Organization that has the required knowledge and/or experience of the Credit rules, regulations and operations that would be able to step in on a temporary or permanent basis for any unforeseen circumstances arise that would prevent the current Credit Manager from performing these duties. Allowing an intermediary position between Credit Manager and Director of Finance should not be viewed any differently than allowing the Cage Manager to report to an alternate position before ultimately reporting up to the Director of Finance.

§465a.19 – Acceptance of tips or gratuities from patrons

Section §465a.19 (h), identifies that Poker Dealers shall take the transparent locked box (toke box) to the cashier at the end of the Poker Dealer's shift.

Harrah's would like to revise this statement to delete the verbiage indicating that this process be preformed "at the end of the Poker Dealer's Shift", thereby allowing flexibility to both the certificate holder and the Poker Dealer as to when the Poker Dealer cashes his/her tokens (i.e. at the beginning of the next shift).

§465a.37 – Procedures for opening table games

In §465a.37 (g), it is noted that the Security Department shall investigate any discrepancies greater than \$10 and complete a standard written incident report and forward a copy of the incident report to the casino compliance representative.

Harrah's would like to revise this statement to indicate that the aforementioned investigation and reporting shall be conducted by the Security Department or the Surveillance Department.

Harrah's wishes to thank the Board for requesting input on these matters and hope these comments prove helpful in your consideration.

Respectfully Submitted,
Michelle Yarrow
Michelle Yarrow
Regulatory Compliance Manager
Harrah's Chester Casino and Racetrack

C: Silvan Lutkewitte, III, Chairman (IRRC)