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**Treasury Department**  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018

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Office of the Chief Counsel  
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January 30, 2008

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

Dear Mr. Resch:

Thank you for the opportunity to comment on the Gaming Control Board's proposed regulations concerning the treatment of unredeemed gaming vouchers.

The proposed regulation requires slot machine licensees to establish a system of internal controls that include procedures for the payment of unredeemed gaming vouchers; procedures for retention, tracking and payment of unredeemed gaming vouchers; and procedures for filing an unclaimed property report to Treasury. The internal controls are to be submitted to and approved by the Board. The preamble, however, indicates that slot machine licensees will be required to "[p]ay the value of unredeemed gaming vouchers to patrons that can be identified by the slot machine licensee; to track unredeemed gaming vouchers and forward the unredeemed gaming vouchers to the State Treasurer as required by Article XIII.I of the Code; and to file copies with the Board of any reports submitted to State Treasurer related to the unredeemed vouchers."

The regulation itself appears to require only procedures but does not require that the licensee actually follow or implement those procedures. Accordingly, it is suggested that the proposed regulation be amended to clarify that the licensee must also implement the procedures approved by the Board.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah B. Eskin".

Deborah B. Eskin  
Deputy Chief Counsel