



July 14, 2008

Mr. Richard Sandusky  
Director of Regulatory Review  
Pennsylvania Gaming Control Board  
303 Walnut Street/Strawberry Square  
Verizon Towers – 5<sup>th</sup> Floor  
Harrisburg, PA 17101

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**Re: Proposed Regulation #125-82: Independent Audit Committee**

Dear Mr. Sandusky:

We appreciate you copying us on the draft of the proposed regulation requiring slot machine licensees who are not publicly traded companies to establish an independent audit committee. Sands Bethworks Gaming LLC's parent company, Las Vegas Sands Corp., is a publically traded company and has an established independent audit committee. Therefore, we do not have a comment on the proposed regulation as it does not apply to our company.

Regards,

Robert J. DeSalvio  
President