

RECEIVED

FEB 26 2009



John deGrasse
Vice President, Legal & Business Affairs

OF
MOUNTAINVIEW THOROUGHBRED RACING ASSOCIATION

(717)469-3310
John.degrasse@pngaming.com

February 23, 2009

VIA E-MAIL and U.S. MAIL

Richard Sandusky, Director of Regulatory Review
Pennsylvania Gaming Control Board
P.O. Box 69060
Harrisburg, PA 17106-9060
ATTN: Public Comment on Regulation 125-96

Dear Mr. Sandusky,

On behalf of Mountainview Thoroughbred Racing Association ("HCPN"), please accept for your consideration the following comments on the proposed rulemaking #125-96. Specifically, HCPN has comments on the proposed changes to §465a.12.

§465a.12(b): This proposed revision requires the Human Resources Department to determine the appropriate employee access levels. Each slot machine licensee should be afforded the opportunity to identify the appropriate personnel to make such a decision. Because such a determination involves security and compliance concerns, HCPN has concluded that its Human Resources Department is not the appropriate group to make such judgments and has assigned that duty to its compliance officer, the Vice President of Legal and Business Affairs. Each slot machine licensee will have personnel with varied experiences. As it is the licensees' responsibility to comply with the law, it should be the licensees' choice to select those individuals whose experience and talents provide the best opportunity for compliance with the Board's expectations.

§465a.12(c) and (d): The proposed revisions require that the Security Department be responsible for developing, maintaining and updating an electronic database system which contains the access levels of all employees. For the reasons, expressed above, it is HCPN's belief that so long as regulatory expectations are met, each licensee should be allowed to delegate responsibilities and resources to meet the needs and policies of the licensee's particular management philosophy. Moreover, not using Security is dictated by the fact that HCPN has strict controls over its set of internal controls. Access levels are identified in HCPN's internal control submission and may not be changed without approval of the Board. To ensure that no changes are made to the internal controls without the necessary regulatory approval, HCPN's Casino Controller is the sole party responsible for all internal control submissions and any changes to those controls. As such, the Casino Controller is the only person who can update employee access levels. Of course, Security has read-only access to the employee access list

Thank you for your consideration of these comments. Please contact me at 717.469.3310 if you have any questions regarding this submission.

Sincerely,

A handwritten signature in black ink, appearing to read "John deGrasse", written over a horizontal line.

John deGrasse

