

EMPIRE
RESORTS, INC.

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DEC 29 2005

December 20, 2005

Pennsylvania Gaming Control Board
Attn: Public Comment
P.O. Box 699060
Harrisburg, PA 17106-9060

Re: Draft Temporary Regulations
58 PA. CODE 401 and 440
Management Companies
Slot Machine Licensees

Gentlemen:

We have read with interest the Draft Temporary Regulations pertaining to the recently enacted legislation which legalized slot machines in the Commonwealth of Pennsylvania.

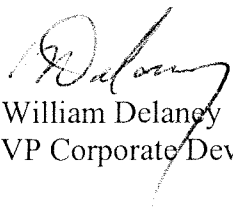
We were interested in knowing the rationale for imposing liability on both the management company and the slot machine licensee for any act or omission that violates the Board's Rules and Regulations, regardless of actual knowledge on the part of the entity who did not commit the violation. Has the Board considered requiring both entities having liability insurance policies naming each other as insured parties?

We would appreciate being placed on a mailing list of companies interested in all future information pertaining to the implementation of the "Slot Machine Legislation".

Your cooperation is sincerely appreciated. Thank you.

Sincerely,

EMPIRE RESORTS, INC.


By: William Delancy
VP Corporate Development



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JAN 03 2006

December 30, 2005



HARRAH'S
ENTERTAINMENT,
INC.

Pennsylvania Gaming Control Board
P.O. Box 69060
Harrisburg, PA 17106-9060

Attention: Public Comment

Re: Comments on Proposed Regulations for Management Companies

Dear Chairman Decker and Board Members:

The following comments regarding the Proposed Regulations for Management Companies are offered for your consideration by the operating subsidiaries of Harrah's Entertainment, Inc. (collectively "Harrah's").

The proposed definition in section 401.4 of "Collateral Agreement" encompasses "any contract that is related either directly or indirectly to a management contract or to any rights, duties, or obligations created between a management company and a slot machine licensee." This definition appears to be extremely broad by its reference to indirect rights, duties or obligations. For example, a management agreement may require the management company to provide benefits to its employees. The management company may enter into agreements with health care providers, third party administrators, etc. Under the proposed definition, each such agreement would be deemed a "collateral agreement."

The term "collateral agreement" is then used in the definition of "Management contract." Each management contract is subject to the approval of the Pennsylvania Gaming Control Board before it is deemed effective pursuant to proposed section 440.3. Under this scenario any agreement between a management company and a third party which in any way relates to the management company's obligations under the management agreement would require prior Board approval.

Such a result would create an overly burdensome process for the Board and the management company. It would create an unequal situation wherein a contract for goods or services between a third party and a licensee would not be subject to prior approval by the Board. Yet a contract for those same goods or services would require prior Board approval if it was entered into by a management company. It does not appear that such disparate treatment is intended by the Board.



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December 30, 2005
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It is respectfully suggested that the definition of collateral agreement be deleted and the term be deleted from the definition of management contract. The Board would retain prior approval powers for the management agreement.

Also, in section 401.4 it is respectfully suggested that the definitions of "management company" and "management contract" be amended as follows:

Management company – Any person or legal entity, which, through a Board-approved contract with a slot machine licensee, is responsible for the management of all or part of the gaming operation of a licensed facility.

Management contract – Any contract or subcontract between a management company and a slot machine licensee if such contract provides for the management of all or part of the gaming operations of a licensed facility.

The foregoing suggested changes would clarify that agreements to manage food, beverage or entertainment venues within a licensed facility would not be subject to the provisions of the proposed regulation.

Section 440.1(c) would require a management company application to be submitted by the slot machine licensee or applicant. It is respectfully suggested this provision be amended to allow the management company the option of submitting its application directly to the Board as any other applicant.

Harrah's appreciates the opportunity to provide these comments to the Board. Thank you for your time and consideration in this matter.

Sincerely,

A handwritten signature in black ink that reads "Dennis Gallagher / PJK". The signature is written in a cursive style.

Dennis Gallagher

DG:pjr

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JAN 09 2006

DANIEL S. OJSERKIS
OFFICE MANAGING PARTNER

Marie Jiacoello Jones

January 5, 2006

Pennsylvania Gaming Control Board
P.O. Box 69060
Harrisburg, PA 17106-9060
Attn: Public Comment

Re: PA Meadows, LLC - Comments to Proposed Regulations

Dear Chair and Board Members:

Please be advised that this firm represents PA Meadows, LLC, the proposed purchaser of Washington Trotting Association, Inc., which has applied for a slot machine license. PA Meadows, LLC has offices located

On behalf of PA Meadows, we submit the following comments to Title 58, Chapter 440, of the proposed temporary regulations regarding management companies.

§ 440.2 Management company as agent

Subparagraph (b) provides that a management company shall be jointly and severally liable for any act or omission by the slot machine licensee in violation of the act, regardless of actual knowledge. The imposition of strict liability without any culpability is draconian and we do not understand the purpose such a requirement

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would serve. Responsibility for violations can be determined by the Board in the hearing process. The financial ability of the responsible party to pay any penalty should not be in doubt in light of the financial stability requirements of the law. On the other hand, imposing liability on an innocent party has repercussions on that party outside of Pennsylvania. Doing so places a blemish on the licensing record of the innocent party, a matter which is of concern to regulatory authorities wherever that innocent party is licensed. There are many matters which a manager will not have any control over which could needlessly result in joint liability under this provision. For example, a manager should not be responsible if the slot machine licensee fails to comply with the requirements for the appointment of a new officer.

§ 440.3 Management contracts generally

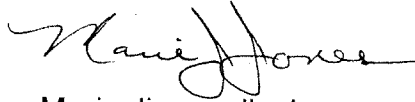
Subparagraph (f) provides that a slot machine licensee and a licensed management company shall not contract for the delegation of any benefits, duties, or obligations specifically granted to or imposed upon the slot machine licensee by the Act. Frankly, we are not sure what this means. Generally in the industry, management agreements cede to the manager many obligations that are duties or obligations of the licensee. If there are specific duties or obligations that a licensee cannot assign to a manager, they should be clearly set out in the regulations.

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Thank you for your consideration.

Respectfully submitted,

FOX ROTHSCHILD LLP



Marie Jiapello Jones

MJJ/db

Enc.

cc: Guy Hillyer, Principal
Nicholas Casiello, Jr., Esquire