

ORDER 2008-60

**AN ORDER OF THE INDIANA GAMING COMMISSION CONCERNING
HORSESHOE A REQUEST FOR WAIVER OF SUPPLIER LICENSE REQUIREMENT**

The Commission has considered the following factors:

Horseshoe Hammond, LLC ("Horseshoe") is the current license holder for the casino located in Hammond, Indiana. Harrah's Operating Company, Inc. ("HOC") is the parent company of Horseshoe Hammond, LLC ("Horseshoe").

To take advantage of favorable tax treatment resulting from Hurricane Katrina, HOC created Biloxi Hammond, LLC ("Biloxi") and transferred ownership of the Hammond vessel, as well as gaming and related equipment, to Biloxi. HOC is also the parent company of Biloxi.


Horseshoe will remit lease payments to Biloxi for the vessel and gaming and related equipment. Pursuant to 68 IAC 2-2-1(c)(5), a lessor of a riverboat or dock facility must obtain a suppliers license unless the lessor is a county, municipality, or political subdivision. On March 24, 2008, Horseshoe submitted to the Commission a request for a wavier of 68 IAC 2-2-1(c)(5).

According to information submitted to the Commission, Horseshoe and Biloxi are subsidiaries of the same parent organization. Additionally, all Biloxi personnel who have been determined to be key persons have been investigated and are currently licensed with the Commission.

Based on the foregoing, the Commission hereby APPROVES the request for a waiver of the requirement to obtain a suppliers license.


IT IS SO ORDERED THIS THE 28TH DAY OF MAY, 2008.

THE INDIANA GAMING COMMISSION:



William W. Barrett, Chair

ATTEST:



Tom Swihart, Secretary