



- 1 Case No. 16-03-RTR
- Case No. 16-04-RTR
- 2 Case No. 16-05-RTR
- Case No. 16-06-RTR
- 3 Case No. 16-07-RTR
- Case No. 16-08-RTR
- 4 Case No. 16-09-RTR
- Case No. 16-10-RTR
- 5 Case No. 16-11-RTR
- Case No. 16-12-RTR
- 6 Case No. 16-13-RTR
- Case No. 16-14-RTR

**STATE OF NEVADA**

**BEFORE THE NEVADA GAMING COMMISSION**

In the Matters of:

- 11 CAESARS ENTERTAINMENT
- OPERATING COMPANY, INC., dba
- 12 HARRAH'S CASINO HOTEL RENO;
- 13 PARBALL NEWCO, LLC, dba BALLY'S
- 14 LAS VEGAS;
- 15 DESERT PALACE, INC., dba CAESARS
- 16 PALACE;
- 17 CORNER INVESTMENT COMPANY,
- 18 LLC, dba THE CROMWELL;
- 19 FLAMINGO LAS VEGAS OPERATING
- COMPANY, LLC, dba FLAMINGO LAS
- 20 VEGAS;
- 21 HARRAH'S LAS VEGAS, LLC, dba
- 22 HARRAH'S CASINO HOTEL LAS
- VEGAS;
- 23 3535 LV NEWCO, LLC, dba THE LINQ
- 24 HOTEL AND CASINO;
- 25 HARRAH'S LAUGHLIN, LLC, dba
- 26 HARRAH'S LAUGHLIN;
- 27 PHWLTV, LLC, dba PLANET
- 28 HOLLYWOOD RESORT & CASINO;

**STIPULATION FOR SETTLEMENT**  
**AND ORDER**

1 PARIS LAS VEGAS OPERATING  
2 COMPANY, LLC, dba PARIS LAS  
3 VEGAS;

4 RIO PROPERTIES, LLC, dba RIO ALL-  
5 SUITE HOTEL & CASINO;

6 HARVEYS TAHOE MANAGEMENT  
7 COMPANY, INC., dba HARVEYS  
8 RESORT HOTEL/CASINO AND  
9 HARRAH'S CASINO HOTEL LAKE  
10 TAHOE;

11 Claims for Refund for the period  
12 June 2012 through May 2016.

13 The Claimants, CAESARS ENTERTAINMENT OPERATING COMPANY, INC.,  
14 dba HARRAH'S CASINO HOTEL RENO (16-03-RTR); PARBALL NEWCO, LLC, dba  
15 BALLY'S LAS VEGAS (16-04-RTR); DESERT PALACE, INC., dba CAESARS PALACE  
16 (16-05-RTR); CORNER INVESTMENT COMPANY, LLC, dba THE CROMWELL (16-06-  
17 RTR); FLAMINGO LAS VEGAS OPERATING COMPANY, LLC, dba FLAMINGO LAS  
18 VEGAS (16-07-RTR); HARRAH'S LAS VEGAS, LLC, dba HARRAH'S CASINO HOTEL  
19 LAS VEGAS (16-08-RTR); 3535 LV NEWCO, LLC, dba THE LINQ HOTEL AND  
20 CASINO (16-09-RTR); HARRAH'S LAUGHLIN, LLC, dba HARRAH'S LAUGHLIN (16-  
21 10-RTR); PHWLTV, LLC, dba PLANET HOLLYWOOD RESORT & CASINO (16-11-RTR);  
22 PARIS LAS VEGAS OPERATING COMPANY, LLC, dba PARIS LAS VEGAS (16-12-  
23 RTR); RIO PROPERTIES, LLC, dba RIO ALL-SUITE HOTEL & CASINO (16-13-RTR);  
24 HARVEYS TAHOE MANAGEMENT COMPANY, INC., dba HARVEYS RESORT  
25 HOTEL/CASINO AND HARRAH'S CASINO HOTEL LAKE TAHOE (16-14-RTR)  
26 (hereinafter collectively "CLAIMANTS"); and the NEVADA GAMING CONTROL BOARD  
27 (BOARD) hereby stipulate and agree that the Claims for Refund in Case Nos. 16-03-RTR,  
28 16-04-RTR, 16-05-RTR, 16-06-RTR, 16-07-RTR, 16-08-RTR, 16-09-RTR, 16-10-RTR, 16-  
11-RTR, 16-12-RTR, 16-13-RTR, 16-14-RTR shall be settled on the following terms:

.....

1           1. On or about September 12, 2016, the CLAIMANTS filed with the Nevada  
2 Gaming Commission Claims for Refund for fees paid based on over-reported gross gaming  
3 revenue and on over-reported entertainment revenue for periods between June 2012  
4 through May 2016 pursuant to Nevada Revised Statutes (NRS) 368A.020, NRS 368A.260,  
5 NRS 463.0161, NRS 463.370, Nevada Administrative Code 368A.520, and Nevada  
6 Gaming Commission Regulation 6.180.

7           2. The BOARD confirmed that the CLAIMANTS over-reported gross gaming  
8 revenue and over-reported entertainment revenue for the relevant periods.

9           3. The BOARD agrees to refund, and the CLAIMANTS agree to accept, as full and  
10 final settlement of the Claims for Refund, the following:

11           a. CAESARS ENTERTAINMENT OPERATING COMPANY, INC., dba  
12 HARRAH'S CASINO HOTEL RENO (16-03-RTR): EIGHT THOUSAND NINE  
13 HUNDRED SEVENTEEN and 47/100 DOLLARS (\$8,917.47) in overpaid percentage fees,  
14 and TWENTY THREE DOLLARS and 24/100 DOLLARS (\$23.24) in overpaid  
15 entertainment taxes, plus accrued interest in the amount of \$516.60 accrued through  
16 December 22, 2016 for a total of NINE THOUSAND FOUR HUNDRED FIFTY SEVEN  
17 and 31/100 DOLLARS (\$9,457.31), with interest continuing to accrue at \$0.67 for each  
18 day thereafter that the claim remains unpaid.

19           b. PARBALL NEWCO, LLC, dba BALLY'S LAS VEGAS (16-04-RTR): FIVE  
20 THOUSAND FIFTY SIX and 34/100 DOLLARS (\$5,056.34) in overpaid percentage fees,  
21 and ONE THOUSAND TWO HUNDRED SEVENTY TWO and 60/100 DOLLARS  
22 (\$1,272.60) in overpaid entertainment taxes, plus interest in the amount of \$178.49  
23 accrued through December 22, 2016 for a total of SIX THOUSAND FIVE HUNDRED  
24 SEVEN and 43/100 DOLLARS (\$6,507.43), with interest continuing to accrue at \$0.48 for  
25 each day thereafter that the claim remains unpaid.

26           c. DESERT PALACE, INC., dba CAESARS PALACE (16-05-RTR): SIXTEEN  
27 THOUSAND FOUR HUNDRED FIFTY EIGHT and 42/100 DOLLARS (\$16,458.42) in  
28 overpaid percentage fees, and SEVEN HUNDRED NINETY SIX and 56/100 DOLLARS

1 (\$796.56) of overpaid entertainment taxes, plus interest in the amount of \$882.35 accrued  
2 through December 22, 2016 for a total of EIGHTEEN THOUSAND ONE HUNDRED  
3 THIRTY SEVEN and 33/100 DOLLARS (\$18,137.33), with interest continuing to accrue  
4 at \$1.30 for each day thereafter that the claim remains unpaid.

5 d. CORNER INVESTMENT COMPANY, LLC, dba THE CROMWELL (16-06-  
6 RTR): EIGHT HUNDRED ONE and 13/100 DOLLARS (\$801.13) in overpaid percentage  
7 fees, and EIGHTY EIGHT and 49/100 DOLLARS (\$88.49) in overpaid entertainment  
8 taxes, plus interest in the amount of \$30.51 accrued through December 22, 2016 for a  
9 total of NINE HUNDRED TWENTY and 13/100 DOLLARS (\$920.13), with interest  
10 continuing to accrue at \$0.07 for each day thereafter that the claim remains unpaid.

11 e. FLAMINGO LAS VEGAS OPERATING COMPANY, LLC, dba FLAMINGO  
12 LAS VEGAS (16-07-RTR): SEVEN THOUSAND TWO HUNDRED and 45/100 DOLLARS  
13 (\$7,200.45) in overpaid percentage fees, and ONE THOUSAND TWO HUNDRED  
14 THIRTY ONE and 02/100 DOLLARS (\$1,231.02) in overpaid entertainment taxes, plus  
15 interest in the amount of \$274.11 accrued through December 22, 2016 for a total of  
16 EIGHT THOUSAND SEVEN HUNDRED FIVE and 58/100 DOLLARS (\$8,705.58), with  
17 interest continuing to accrue at \$0.63 for each day thereafter that the claim remains  
18 unpaid.

19 f. HARRAH'S LAS VEGAS, LLC, dba HARRAH'S CASINO HOTEL LAS VEGAS  
20 (16-08-RTR): ELEVEN THOUSAND SEVEN HUNDRED EIGHTY SIX and 38/100  
21 DOLLARS (\$11,786.38) in overpaid percentage fees, and ONE THOUSAND TWO  
22 HUNDRED THIRTY and 85/100 DOLLARS (\$1,230.85) in overpaid entertainment taxes,  
23 plus interest in the amount of \$431.29 accrued through December 22, 2016 for a total of  
24 THIRTEEN THOUSAND FOUR HUNDRED FOURTY EIGHT and 52/100 DOLLARS  
25 (\$13,448.52), with interest continuing to accrue at \$0.98 for each day thereafter that the  
26 claim remains unpaid.

27 g. 3535 LV NEWCO, LLC, dba THE LINQ HOTEL AND CASINO (16-09-RTR):  
28 ONE THOUSAND FOUR HUNDRED NINETY FOUR and 20/100 DOLLARS (\$1,494.20)

1 in overpaid percentage fees, and SIX HUNDRED FORTY EIGHT and 81/100 DOLLARS  
2 (\$648.81) in overpaid entertainment taxes, plus interest in the amount of \$39.47 accrued  
3 through December 22, 2016 for a total of TWO THOUSAND ONE HUNDRED EIGHTY  
4 TWO and 48/100 DOLLARS (\$2,182.48), with interest continuing to accrue at \$0.16 for  
5 each day thereafter that the claim remains unpaid.

6 h. HARRAH'S LAUGHLIN, LLC, dba HARRAH'S LAUGHLIN (16-10-RTR):  
7 SEVEN THOUSAND FOUR HUNDRED EIGHTY NINE and 98/100 DOLLARS  
8 (\$7,489.98) in overpaid percentage fees, and FIFTY and 10/100 DOLLARS (\$50.10) in  
9 overpaid entertainment taxes, plus interest in the amount of \$268.06 accrued through  
10 December 22, 2016 for a total of SEVEN THOUSAND EIGHT HUNDRED EIGHT and  
11 14/100 DOLLARS (\$7,808.14), with interest continuing to accrue at \$0.57 for each day  
12 thereafter that the claim remains unpaid.

13 i. PHWLTV, LLC, dba PLANET HOLLYWOOD RESORT & CASINO (16-11-RTR):  
14 ELEVEN THOUSAND FOUR HUNDRED EIGHTY FOUR and 81/100 DOLLARS  
15 (\$11,484.81) in overpaid percentage fees, and TWO THOUSAND ONE HUNDRED FIFTY  
16 TWO and 26/100 DOLLARS (\$2,152.26) in overpaid entertainment taxes, plus interest in  
17 the amount of \$686.99 accrued through December 22, 2016 for a total of FOURTEEN  
18 THOUSAND THREE HUNDRED TWENTY FOUR and 06/100 DOLLARS (\$14,324.06),  
19 with interest continuing to accrue at \$1.02 for each day thereafter that the claim remains  
20 unpaid.

21 j. PARIS LAS VEGAS OPERATING COMPANY, LLC, dba PARIS LAS VEGAS  
22 (16-12-RTR): NINE THOUSAND FOUR HUNDRED FIFTY SIX and 93/100 DOLLARS  
23 (\$9,456.93) in overpaid percentage fees, and ONE THOUSAND NINE HUNDRED  
24 NINETY FIVE and 28/100 DOLLARS (\$1,995.28) in overpaid entertainment taxes, plus  
25 interest in the amount of \$387.28 accrued through December 22, 2016 for a total of  
26 ELEVEN THOUSAND EIGHT HUNDRED THIRTY NINE and 49/100 DOLLARS  
27 (\$11,839.49), with interest continuing to accrue at \$0.86 for each day thereafter that the  
28 claim remains unpaid.

1 k. RIO PROPERTIES, LLC, dba RIO ALL-SUITE HOTEL & CASINO (16-13-  
2 RTR): TEN THOUSAND SEVEN HUNDRED THIRTEEN and 15/100 DOLLARS  
3 (\$10,713.15) in overpaid percentage fees, and FOUR HUNDRED FIVE and 42/100  
4 DOLLARS (\$405.42) in overpaid entertainment taxes, plus interest in the amount of  
5 \$409.27 accrued through December 22, 2016 for a total of ELEVEN THOUSAND FIVE  
6 HUNDRED TWENTY SEVEN and 84/100 DOLLARS (\$11,527.84), with interest  
7 continuing to accrue at \$0.84 for each day thereafter that the claim remains unpaid.

8 1. HARVEYS TAHOE MANAGEMENT COMPANY, INC., dba HARVEYS  
9 RESORT HOTEL/CASINO AND HARRAH'S CASINO HOTEL LAKE TAHOE (16-14-  
10 RTR): THIRTEEN THOUSAND FOURTEEN and 90/100 DOLLARS (\$13,014.90) in  
11 overpaid percentage fees, and EIGHT and 31/100 DOLLARS (\$8.31) in overpaid  
12 entertainment taxes, plus interest in the amount of \$832.13 accrued through December  
13 22, 2016 for a total of THIRTEEN THOUSAND EIGHT HUNDRED FIFTY FIVE and  
14 34/100 DOLLARS (\$13,855.34), with interest continuing to accrue at \$0.98 for each day  
15 thereafter that the claim remains unpaid.

16 4. This settlement is made for the purposes of avoiding litigation and economizing  
17 resources and does not constitute an admission of liability on the part of the BOARD or  
18 the CLAIMANTS, nor shall it operate or be construed as any precedent for the validity or  
19 invalidity of any legal position taken in this matter by either party. This settlement is  
20 made exclusively between the BOARD and the CLAIMANTS and no licensee may rely  
21 upon it for any purpose.

22 5. The CLAIMANTS fully understand and voluntarily waive any right they may  
23 have to a public hearing on the Claims for Refund, in Case Nos. 16-03-RTR, 16-04-RTR,  
24 16-05-RTR, 16-06-RTR, 16-07-RTR, 16-08-RTR, 16-09-RTR, 16-10-RTR, 16-11-RTR, 16-  
25 12-RTR, 16-13-RTR, and 16-14-RTR and their right to pursue judicial review of the  
26 Claims for Refund in state district court or otherwise contest this matter in any court of  
27 competent jurisdiction.

28 . . . .

1           6. The CLAIMANTS, for themselves, their heirs, executors, administrators,  
2 successors, and assigns, hereby release, dismiss, and forever discharge the State of  
3 Nevada, the Nevada Gaming Commission, the Nevada Gaming Control Board, the  
4 Nevada Attorney General and each of their members, agents, and employees in their  
5 individual and representative capacities from any and all manner of actions, causes of  
6 action, suits, debts, judgments, executions, claims, and demands whatsoever known or  
7 unknown, in law and equity, that the CLAIMANTS ever had, now have, may have, or  
8 claim to have against any and all of the persons or entities named in this paragraph  
9 arising out of, or by reason of, the Claims for Refund, Case Nos. 16-03-RTR, 16-04-RTR,  
10 16-05-RTR, 16-06-RTR, 16-07-RTR, 16-08-RTR, 16-09-RTR, 16-10-RTR, 16-11-RTR, 16-  
11 12-RTR, 16-13-RTR, and 16-14-RTR, or any other matter relating thereto.

12           7. The CLAIMANTS, for themselves, their heirs, executors, administrators,  
13 successors, and assigns, hereby indemnify and hold harmless the State of Nevada, the  
14 Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney  
15 General, and each of their members, agents, and employees in their individual and  
16 representative capacities against any and all claims, suits, actions, debts, damages, costs,  
17 charges, and expenses, including court costs and attorney's fees, and against all liability,  
18 losses, and damages of any nature whatsoever that the persons and entities named in  
19 this paragraph shall or may have at any time sustain or be put to by reason of the Claims  
20 for Refund, Case Nos. 16-03-RTR, 16-04-RTR, 16-05-RTR, 16-06-RTR, 16-07-RTR, 16-08-  
21 RTR, 16-09-RTR, 16-10-RTR, 16-11-RTR, 16-12-RTR, 16-13-RTR, and 16-14-RTR, or any  
22 other matter relating thereto.

23           8. The CLAIMANTS enter into this stipulation freely and voluntarily. The  
24 CLAIMANTS confirm that this settlement is not a result of force, threats, or any other  
25 type of coercion or duress, but is the product of negotiations between representatives of  
26 the CLAIMANTS and the BOARD.

27           9. The CLAIMANTS affirmatively represent that if the CLAIMANTS, this  
28 stipulation and order, and/or any amounts distributed under this stipulation and order

1 are subject to, or will become subject to, the jurisdiction of any bankruptcy court that the  
2 bankruptcy court's approval is not necessary for this stipulation and order to become  
3 effective or the bankruptcy court has already approved this stipulation and order. The  
4 CLAIMANTS further affirmatively represent that any amounts distributed under this  
5 stipulation and order may be paid directly to the CLAIMANTS, and the CLAIMANTS  
6 will distribute these amounts in accordance with any bankruptcy court order or  
7 bankruptcy court approved bankruptcy plan directing how these amounts shall be  
8 distributed.

9 10. The CLAIMANTS and the BOARD recognize and agree that the Nevada  
10 Gaming Commission has the sole and absolute discretion to determine whether to accept  
11 this Stipulation for Settlement. The CLAIMANTS and the BOARD hereby waive any  
12 right they may have to challenge the impartiality of the Nevada Gaming Commission to  
13 hear and consider the facts and matters embraced in the Claims for Refund, Case Nos.  
14 16-03-RTR, 16-04-RTR, 16-05-RTR, 16-06-RTR, 16-07-RTR, 16-08-RTR, 16-09-RTR, 16-  
15 10-RTR, 16-11-RTR, 16-12-RTR, 16-13-RTR, and 16-14-RTR, in the event the Nevada  
16 Gaming Commission does not accept this Stipulation for Settlement.


17 11. This Stipulation for Settlement shall not become effective until such time as it  
18 is approved by the Nevada Gaming Commission. Such approval shall not constitute an  
19 admission of liability on the part of the Nevada Gaming Commission.

20 DATED this 5<sup>th</sup> day of December, 2016.

21 CAESARS ENTERTAINMENT  
22 OPERATING COMPANY, INC., dba  
23 HARRAH'S CASINO HOTEL RENO;  
24 PARBALL NEWCO, LLC, dba  
25 BALLY'S LAS VEGAS;  
26 DESERT PALACE, INC., dba  
27 CAESARS PALACE;  
28 CORNER INVESTMENT  
COMPANY, LLC, dba  
THE CROMWELL;  
FLAMINGO LAS VEGAS OPERATING  
COMPANY, LLC, dba  
FLAMINGO LAS VEGAS;



1 HARRAH'S LAS VEGAS, LLC, dba  
HARRAH'S CASINO HOTEL LAS VEGAS;  
2 3535 LV NEWCO, LLC, dba  
3 THE LINQ HOTEL AND CASINO;  
HARRAH'S LAUGHLIN, LLC, dba  
4 HARRAH'S LAUGHLIN;  
PHWLV, LLC, dba  
5 PLANET HOLLYWOOD RESORT  
& CASINO;  
6 PARIS LAS VEGAS OPERATING  
7 COMPANY, LLC, dba  
PARIS LAS VEGAS;  
8 RIO PROPERTIES, LLC, dba  
RIO ALL-SUITE HOTEL & CASINO;  
9 HARVEYS TAHOE MANAGEMENT  
COMPANY, INC., dba  
10 HARVEYS RESORT HOTEL/CASINO  
11 AND HARRAH'S CASINO HOTEL  
LAKE TAHOE

12  
13 By:   
14 SUSAN CARLETTA  
15 Vice President and  
Deputy Chief Regulatory  
and Compliance Officer,  
16 Caesars Entertainment Corporation  
One Caesars Palace Drive  
Las Vegas, Nevada 89109-8969

17 Claimants

NEVADA GAMING CONTROL BOARD


  
A.G. BURNETT, Chairman

  
SHAWN R. REID, Member

  
TERRY JOHNSON, Member

Submitted by:

ADAM PAUL LAXALT  
Attorney General

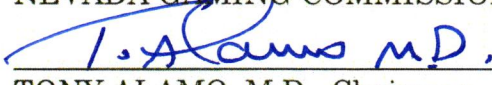
20 By:   
21 MICHAEL P. SOMPS  
Senior Deputy Attorney General  
Attorneys for State Gaming Control Board

22 **ORDER**

23 IT IS SO ORDERED IN CASE NOS. 16-03-RTR, 16-04-RTR, 16-05-RTR, 16-06-  
24 RTR, 16-07-RTR, 16-08-RTR, 16-09-RTR, 16-10-RTR, 16-11-RTR, 16-12-RTR, 16-13-RTR,  
and 16-14-RTR.

25 DATED this 22<sup>ND</sup> day of December, 2016.

26 NEVADA GAMING COMMISSION

27   
28 TONY ALAMO, M.D., Chairman