State of New Jersey

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Office of the Attorney General
Department of Law and Public Safety
Division of Gaming Enforcement
1300 Atlantic Avenue
Atlantic City, NJ 08401

Jeffrey S. Chiesa
Attorney General

David Rebuck
Director

March 13, 2012

N. Lynne Hughes
Vice President Legal Affairs & Chief Legal Officer
Caesars Entertainment/Eastern Division
Bally's Atlantic City
Park Place & the Boardwalk
Atlantic City, New Jersey 08401

RE: Gaming Partners International USA, Inc. and Showboat Atlantic City "Showboat" Petition #0481202- Approval for Paulson Chip, $5.00 value gaming - 25th anniversary chip.

Dear Ms. Hughes:

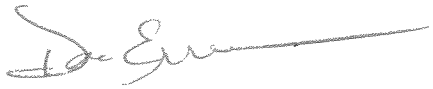
The staff of the Division of Gaming Enforcement's (Division's) Regulatory Enforcement Bureau has reviewed the sample set of value gaming chips manufactured by Gaming Partners International USA, Inc. received in this office on March 8, 2012. Specifically, Showboat Casino is seeking an approval of a $5.00 value gaming - 25th anniversary chip.

A review of Petition #0481202 and its exhibits included: schematic design information showing front, back and edge design features of the value gaming chip; primary and secondary color information; specifications as to chip inlay, diameter, thickness and mass; permanent casino name "Showboat" and "Atlantic City" located in the center; value on both the front and back of the chip; and information as to graphics and other measures designed to prevent counterfeiting of each value gaming chip. The Division's review found these items to be acceptable.

Based upon a physical review and analysis of sample chips submitted to the Division and having conducted a physical inspection of the sample chips utilizing a Closed Circuit Television System, the $5.00 value gaming - 25th anniversary chip for Showboat Casino is acceptable for use.

Should you have any questions regarding the foregoing, please contact Robert Hudak or Bill Kendzierski of my staff at (609) 441-7529.

Sincerely,



Don Errera, Deputy Chief
Regulatory Enforcement Bureau

CC: RSH/
DGE Intake Unit
Charles Kimmel, DAG
Bill Kendzierski, DGE
Laura McAllister Cox, GPI
Jane Jacaruso, GPI
C-33-12-003A