



1 Case No. 15-01-RTR

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3
4 STATE OF NEVADA

5 BEFORE THE NEVADA GAMING COMMISSION

6 In the Matter of:)

7 EDGEWATER GAMING, LLC, dba)
8 EDGEWATER HOTEL AND CASINO)

9 Claim for Refund for Fees Paid Based on)
10 Over-Reported Entertainment Revenue)
11 for the Months of March, April, May and)
12 September 2014.)

STIPULATION FOR SETTLEMENT AND ORDER

12 The Claimant, EDGEWATER GAMING, LLC, dba EDGEWATER HOTEL AND
13 CASINO (EDGEWATER), and the STATE GAMING CONTROL BOARD (BOARD) hereby
14 stipulate and agree that the Claim for Refund in Case No. 15-01-RTR shall be settled on the
15 following terms:

16 1. On or about January 28, 2015, the EDGEWATER filed with the Nevada Gaming
17 Commission a Claim for Refund for fees paid based on over-reported entertainment revenue
18 for the months of March, April, May and September 2014 pursuant to Nevada Revised
19 Statutes (NRS) 368A.200(5)(n) and 368A.260 and Nevada Gaming Commission.
20 Regulation 6.180.

21 2. Based on the provisions of NRS 368A.200(5)(n), the BOARD confirmed that the
22 EDGEWATER over-reported entertainment revenue during the relevant period. The result is
23 an over-payment of live entertainment taxes for such period in the amount of \$95,460.99.

24 3. The BOARD agrees to refund, and the EDGEWATER agrees to accept, as full and
25 final settlement of the Claim for Refund, in Case No. 15-01-RTR, NINETY FIVE THOUSAND
26 FOUR HUNDRED SIXTY DOLLARS AND NINETY-NINE CENTS (\$95,460.99) plus interest in
27 the amount of \$2,031.05 through March 26, 2015, for a total of NINETY SEVEN THOUSAND

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Office of the Attorney General
Gaming Division
5420 Kietzke Lane, Suite 202
Reno, Nevada 89511

1 FOUR HUNDRED NINETY TWO DOLLARS AND FOUR CENTS (\$97,492.04), with interest
2 continuing to accrue at \$6.87 for each day thereafter that the claim remains unpaid.

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

9 5. The EDGEWATER fully understands and voluntarily waives any right it may have to
10 a public hearing on the Claim for Refund, in Case No. 15-01-RTR, and its right to pursue
11 judicial review of the Claim for Refund in state district court or otherwise contest this matter in
12 any court of competent jurisdiction.

13 6. The EDGEWATER, for itself, its heirs, executors, administrators, successors, and
14 assigns, hereby releases, dismisses, and forever discharges the State of Nevada, the Nevada
15 Gaming Commission, the State Gaming Control Board, the Nevada Attorney General and
16 each of their members, agents, and employees in their individual and representative
17 capacities from any and all manner of actions, causes of action, suits, debts, judgments,
18 executions, claims, and demands whatsoever known or unknown, in law and equity, that the
19 EDGEWATER ever had, now has, may have, or claims to have against any and all of the
20 persons or entities named in this paragraph arising out of, or by reason of, this Claim for
21 Refund, Case No. 15-01-RTR, or any other matter relating thereto.

22 7. The EDGEWATER, for itself, its heirs, executors, administrators, successors, and
23 assigns, hereby indemnifies and holds harmless the State of Nevada, the Nevada Gaming
24 Commission, the State Gaming Control Board, the Nevada Attorney General, and each of
25 their members, agents, and employees in their individual and representative capacities
26 against any and all claims, suits, actions, debts, damages, costs, charges, and expenses,
27 including court costs and attorney's fees, and against all liability, losses, and damages of any
28 nature whatsoever that the persons and entities named in this paragraph shall or may have at

1 any time sustain or be put to by reason of this Claim for Refund, Case No. 15-01-RTR, or any
2 other matter relating thereto.

3 8. The EDGEWATER enters into this Stipulation freely and voluntarily. The
4 EDGEWATER confirms that this settlement is not a result of force, threats, or any other type
5 of coercion or duress, but is the product of negotiations between representatives of the
6 EDGEWATER and the BOARD.

7 9. The EDGEWATER affirmatively represents that if the EDGEWATER, this stipulation
8 and order, and/or any amounts distributed under this stipulation and order are subject to, or
9 will become subject to, the jurisdiction of any bankruptcy court that the bankruptcy court's
10 approval is not necessary for this stipulation and order to become effective or the bankruptcy
11 court has already approved this stipulation and order. The EDGEWATER further affirmatively
12 represents that any amounts distributed under this stipulation and order may be paid directly
13 to the EDGEWATER, and the EDGEWATER will distribute these amounts in accordance with
14 any bankruptcy court order or bankruptcy court-approved bankruptcy plan directing how these
15 amounts shall be distributed.

16 10. The EDGEWATER and the BOARD recognize and agree that the Nevada Gaming
17 Commission has the sole and absolute discretion to determine whether to accept this
18 Stipulation for Settlement. The EDGEWATER and the BOARD hereby waive any right they
19 may have to challenge the impartiality of the Nevada Gaming Commission to hear and
20 consider the facts and matters embraced in the Claim for Refund, Case No. 15-01-RTR, in the
21 event the Nevada Gaming Commission does not accept this Stipulation for Settlement.

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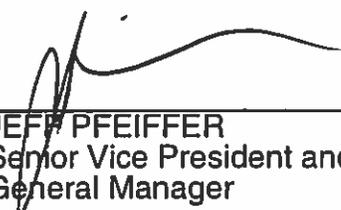
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1 11. This Stipulation for Settlement shall not become effective until such time as it is
2 approved by the Nevada Gaming Commission. Such approval shall not constitute an
3 admission of liability on the part of the Nevada Gaming Commission.

4 DATED this 23rd day of April, 2015.

5 EDGEWEATER GAMING, LLC, dba
6 EDGEWEATER HOTEL AND CASINO

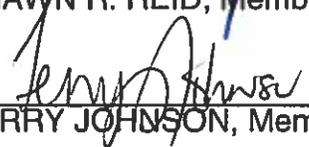
STATE GAMING CONTROL BOARD

7 By: 

8 JEFF PFEIFFER
9 Senior Vice President and
10 General Manager

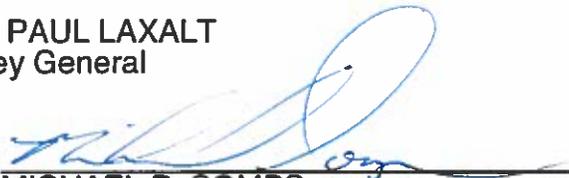

A.G. BURNETT, Chairman


SHAWN R. REID, Member


TERRY JOHNSON, Member

11 Submitted by:

12
13 ADAM PAUL LAXALT
14 Attorney General

15 By: 

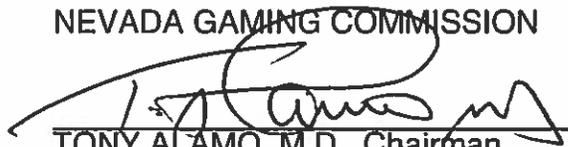
16 MICHAEL P. SOMPS
17 Senior Deputy Attorney General
18 Attorneys for State Gaming Control Board

19
20 **ORDER**

21 IT IS SO ORDERED IN CASE NO. 15-01-RTR.

22 DATED this 23rd day of April, 2015.

23 NEVADA GAMING COMMISSION

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25 TONY ALAMO, M.D., Chairman
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