

Mary Ann Williamson  
Chairman

J. Winston Krause  
Commissioner

Cynthia Tauss Delgado  
Commissioner



# TEXAS LOTTERY COMMISSION

Gary Grief, *Executive Director*

Philip D. Sanderson, *Charitable Bingo Operations Director*

**CERTIFIED MAIL NO. 7006 3450 0002 9009 1141**  
**RETURN RECEIPT REQUESTED**

February 6, 2012

Mark Newton  
Director of Regulatory Compliance  
VKGS LLC  
2717 North 118<sup>th</sup> Circle, Ste. 210  
Omaha, NE 68164

Re: Bingo Advisory Opinion Request No. 2012-1208-0001

Dear Mr. Newton:

On December 9, 2011, the Texas Lottery Commission (Commission) received your letter requesting a bingo advisory opinion. Specifically, you asked in your request:

Is there any rule or regulation that would prohibit the use of player accounts as we have described; wherein players can deposit funds for the purchase of bingo cards?

Is there any rule or regulation that would prohibit players from redeeming residual funds from their player account should the account not be exhausted during the bingo occasion?

Is there any rule or regulation that would prohibit an electronic card-minding system from calculating and displaying game prizes determined solely through the purchase of cards by players utilizing player accounts?

Is there any rule or regulation that would prohibit a licensed authorized organization from conducting bingo occasions that exclusively utilize electronic card-minding devices and not offer the games on paper bingo cards?

Answer:

There is no charitable bingo administrative rule that expressly authorizes or prohibits the activities described in your request. Furthermore, the Bingo Enabling Act is silent on your questions.

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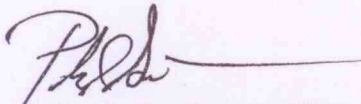
This advisory opinion cannot be construed as a tax ruling or otherwise interpretive of the Internal Revenue Code. The information provided is completely limited to the context of the Bingo Enabling Act and the Charitable Bingo Administrative Rules.

This advisory opinion is based on the laws, rules and regulations in effect at the time of its issuance. All of the information provided herein is subject to change in law.

This opinion is purely advisory in nature and is limited to the particular questions at issue and to the facts presented in the request. Therefore, this opinion must not be relied upon as a previous determination regarding any conduct which is not substantially consistent with the opinions and facts stated in the request.

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Yours truly,



Philip D. Sanderson, Director  
Charitable Bingo Operations Division

cc: Mary Ann Williamson, Chairman  
J. Winston Krause, Commissioner  
Cynthia Tauss Delgado, Commissioner  
Gary Grief, Executive Director  
Kimberly L. Kiplin, General Counsel