

**ORDER 2014-52  
IN RE SETTLEMENT AGREEMENT**

**CENTAUR ACQUISITION, LLC  
14-IG-01**

After having reviewed the attached Settlement Agreement, the Indiana Gaming Commission hereby:

**APPROVED**

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APPROVES OR DISAPPROVES

the proposed terms of the Settlement Agreement.

**IT IS SO ORDERED THIS THE 20th DAY OF MARCH, 2014.**

**THE INDIANA GAMING COMMISSION:**

  
\_\_\_\_\_  
Matt Bell, Chair

ATTEST:

  
\_\_\_\_\_  
Cris Johnston, Secretary

**STATE OF INDIANA  
INDIANA GAMING COMMISSION**

**IN RE THE MATTER OF:** )  
 ) **SETTLEMENT**  
**CENTAUR ACQUISITION, LLC** ) **14-IG-01**  
 )

**SETTLEMENT AGREEMENT**

The Indiana Gaming Commission (“Commission”) by and through its Executive Director Ernest E. Yelton and Centaur Acquisition, LLC (“Indiana Grand”), (collectively, the “Parties”) desire to settle this matter prior to the initiation of a disciplinary proceeding pursuant to 68 IAC 13-1-18(a). The Parties stipulate and agree that the following facts are true:

**FINDINGS OF FACT**

1. 68 IAC 15-5-2(d) states the casino licensee shall be required to file a Form RG-1 and remit the tax imposed by IC 4-33-13 to the department before the close of the business day following the day the wagers are made. In addition, a copy of Form RG-1 shall be filed with the commission.
2. In July of 2007 a memo was sent to the General Managers regarding the late filing of RG-1s and RG-2s indicating that the fine for late filings of these two forms should be consistent. For the most part the fine will be as follows: Each casino will be given one late filing per fiscal calendar year. The second late filing will result in a \$5,000 fine, the third \$10,000, the fourth \$15,000 and so on. The fines will be based on a rolling six month period. The Commission understands that at times extraordinary circumstances can arise that prevent the timely filing of the RG-1 and RG-2 and will take it under consideration when reviewing late filings.
3. On January 15, 2014 the IGC Deputy Director of Audit sent an email to the IGC Director of Compliance regarding late filings of three RG-1s. On January 11 and January 12, 2014 the RG-1s submitted by Indiana Grand were filed late and contained only one signature. In addition, the RG-1 file on January 2, 2014 contained only one signature.

**TERMS AND CONDITIONS**

Commission staff alleges that the acts or omissions of Indiana Grand by and through its agents as described herein constitute a breach of IC 4-35, 68 IAC or Indiana Grand’s approved internal control procedures. The Commission and Indiana Grand hereby agree to a monetary settlement of the alleged violations described herein in lieu of the Commission pursuing formal

disciplinary action against Indiana Grand. This agreement is being entered into to avoid the potential expense and inconvenience of disciplinary action.

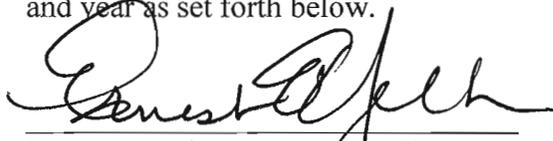
Indiana Grand shall pay to the Commission a total of \$5,000 in consideration for the Commission foregoing disciplinary action based on the facts specifically described in each count of this agreement. Neither this agreement nor any action performed pursuant to it will constitute an admission of any violation by Indiana Grand. This agreement extends only to known incidents specifically alleged in this agreement and wholly based on the facts described herein. If the Commission subsequently discovers additional facts, which are not described in this agreement, that may support an independent determination that a violation has occurred, the Commission may pursue disciplinary action for such violations even if the facts are related to an incident described herein.

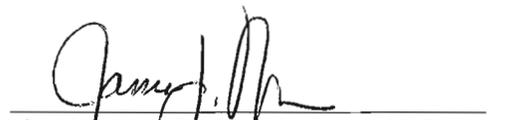
Upon execution and approval of this Settlement Agreement, Commission staff shall submit this Agreement to the Commission for review and final action. Upon approval of the Settlement Agreement by the Commission, Indiana Grand agrees to promptly remit payment in the amount of \$5,000 and shall waive all rights to further administrative or judicial review.

This Settlement Agreement constitutes the entire agreement between the parties. No prior or subsequent understandings, agreements, or representations, oral or written, not specified or referenced within this document will be valid provisions of this Settlement Agreement. This Settlement Agreement may not be modified, supplemented, or amended, in any manner, except by written agreement signed by all Parties.

This Settlement Agreement shall be binding upon the Commission and Indiana Grand.

IN WITNESS WHEREOF, the parties have signed this Settlement Agreement on the date and year as set forth below.

  
\_\_\_\_\_  
Ernest E. Yelton, Executive Director  
Indiana Gaming Commission

  
\_\_\_\_\_  
Jim Brown, COO and General Manager  
Indiana Grand

March 17 2014  
Date

2/28/14  
Date