

Exhibit 3
AICPA Accounting
Guide Update

Topic	Tentative Conclusions
Transactions and Entities Covered	Address accounting issues and transactions unique to casino's. Should be transaction based.
Native American Entity Undertaking Gambling Activities	Applications should apply to Native American Casinos as well commercial.
Impairment of Long-Lived Assets and Restructuring Charges	Reiteration of GAAP, separately identifying FASB, GASB, and SEC entities. Inclusion of industry specific illustrations.
Jackpot Liability	Accrue liabilities for amounts the casino is obligated to pay - machine specific. No Distinction between progressive and base jackpots.
Loan Guarantees	Specific guidance about accounting and disclosures for those casinos that guarantee the debt of other casinos they manage.
Incentive Programs	Distinguish and guidance relating to marketing and loyalty programs. Determine whether a liability exists for outstanding incentives. Provide specific examples of typical incentive programs.
Gaming Taxes	Not counted as income tax, but operating expense because they are assessed on revenue not income.
Participation Machines	Report the cost of the lease, participation, or royalties for the use of the games as a reduction of revenues.
Classification of Complimentaries	Reported at cost.