



Robert A. Luciano
President, Sierra Design Group
300 Sierra Manor Drive
Reno, NV 89511

APR 2 2004

Re: Sierra Design Group "Mystery Bingo" Game Classification Opinion

Dear Mr. Luciano:

In issuing our advisory game classification opinion on September 26, 2003, we relied on a description of the prize structure for Mystery Bingo that was presented in a letter dated September 22, 2003, from Joseph Webster, Esq., on behalf of Sierra Design. Mr. Webster indicated that the amount of prize won for achieving a straight-line bingo would be determined by looking at the number of bingo balls necessary to achieve some or all of the five individual spaces in the straight-line bingo. The number of balls necessary to achieve each space would be multiplied together to achieve a bingo score. Mr. Webster gave an example of the possible prize to be awarded a player attaining a bingo score of 3,696, as follows: "The bingo score would then be compared to a fixed table to determine the amount of the prize won. For example, bingo scores between 3,600 and 3,700 might entitle the player to [a] prize of 100 credits. In contrast a score of less than 150 might entitle the player to the highest value straight-line bingo prize. A prize table would resemble the following[.]" Mr. Webster then offered a table showing a direct relationship between the bingo score and the value of the prize. The table contained ranges. As the bingo scores increased, the value of the prizes decreased.

In contrast, the prize table demonstrated on December 16, 2003, and described in Mr. Webster's letter of January 7, 2004, did not contain this direct relationship. Instead, as the bingo scores increase, the value of the prize fluctuates. There is no constant relationship between the number of balls drawn and the score. The lowest bingo score, which is to say a score based on fewest balls drawn, yields a very low prize rather than the highest value prize, as previously indicated. We sought further explanation about this change. In the subsequent discussions and game demonstrations, representatives of Sierra Design explained the prize structure in greater detail and the mapping that takes place to maintain the accuracy and integrity of that prize structure. We also received a written explanation of the prize table in letters dated February 13, 2004, from Mr. Webster and March 16, 2004, from Rob Miller of Sierra Design.

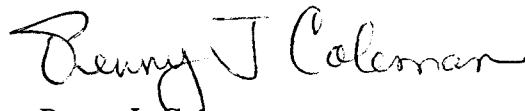
We have completed our review of the changes in the prize structure compared to the initial example. We are satisfied that these changes do not affect our conclusion that the prizes are awarded only through the play of the bingo game and are not awarded

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based on some additional element of chance or secondary game. We continue to adhere to the opinion expressed in our letter of September 26, 2003, that the Mystery Bingo game, as described therein, is a Class II game under the Indian Gaming Regulatory Act (IGRA) and NIGC regulations.

We received a report from Gaming Laboratories International as requested in our September 26, 2003 letter. We discuss the substance and impact of that report in another letter.

Sincerely,



Penny J. Coleman
Acting General Counsel

Copy to:
Joseph Webster, Esq.
NIGC Regional Directors