



STATE OF CALIFORNIA

Edmund G. Brown, Jr., Governor

GAMBLING CONTROL COMMISSION

STEPHANIE SHIMAZU, CHAIRPERSON  
TIFFANY E. CONKLIN  
LAUREN HAMMOND  
RICHARD SCHUETZ

2399 Gateway Oaks Drive, Suite 220  
Sacramento, CA 95833-4231  
(916) 263-0700 Phone  
(916) 263-0499 Fax  
[www.cgcc.ca.gov](http://www.cgcc.ca.gov)

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TO: All Tribal Gaming Agency Chairpersons

Re: CGCC Publication 1

The California Gambling Control Commission (Commission) staff have made a concerted effort to engage tribal gaming regulators in a constructive dialog about how our staff can work together to ensure that our mutual interests and obligations under the Tribal-State Gaming Compacts are fulfilled in an effective, efficient and respectful manner. During the course of these discussions, many questions have arisen regarding the status of CGCC Publication 1.

CGCC Publication 1 was intended to serve as a resource to provide information and assistance on the topic of accounting, calculating and reporting quarterly Net Win contributions to the Indian Gaming Special Distribution Fund. CGCC Publication 1 was never intended to, and could not, alter or amend the meaning of any Compact provision.

The Commission has not updated CGCC Publication 1 since it was initially published in February 2005. Consequently, CGCC Publication 1 is no longer a useful resource and Commission staff does not refer to Publication 1 in executing its Compact-related duties. Commission staff looks to the Compact and applies those terms, in light of American Institute of Certified Public Account guidance, where appropriate. Despite the fact that CGCC Publication 1 has been removed from the Commission's website, many copies of the document remain in circulation.

The Commission apologizes for any confusion and encourages you to contact our Deputy Director of Compliance, Mary Khoshmashrab at (916) 263-1517 or [mkhoshmashrab@cgcc.ca.gov](mailto:mkhoshmashrab@cgcc.ca.gov) , if you have any questions.

Sincerely,

TINA M. LITTLETON  
Executive Director

cc: Martin Horan Jr., Acting Bureau Chief, Bureau of Gambling Control