



August 25, 2005

Via facsimile 918-287-4711
and First Class Mail

Geoffrey M. Standing Bear, Esq.
715 Kihekah
P.O. Box 1049
Pawhuska OK 74056

Re: Classification, Nova Gaming Bingo system version 4.2.5.9

Dear Mr. Standing Bear:

This is in response to your letter of August 16, 2005, on behalf of your client, Nova Gaming, and to the request for the classification of its current Bingo system, version 4.2.5.9.

This office issued an opinion letter on April 4, 2005, concluding that Nova Gaming's Bingo system version 4.2.0.12 was Class II. Since then, in the ordinary course of business, Nova has added features and fixed bugs and is now seeking to place version 4.2.5.9 in Tribal casinos. We have reviewed a list from Nova of all of the new features and bug fixes incorporated into version 4.2.5.9 that were not in 4.2.0.12. We have also reviewed a report from BMM test labs, which concludes that none of those modifications alters in any way the game play described in our April 4 letter.

Accordingly, the opinion expressed in our April 4 letter that Nova Bingo system is Class II applies as well to the Bingo gaming central server file, BGC.EXE, version 4.2.5.9, which has an SHA-1 signature of 9064954e3392cd2f5a549d68f32cb1517c8f1e6e.

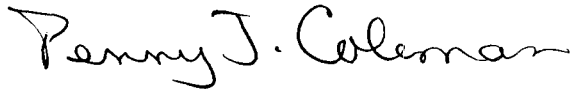
I recognize that future bug fixes and added features will once again provide your client with the problem of having no opinion from this office on the classification of the current version of its game. My staff and I are currently discussing ways that we might remedy

Geoffrey Standing Bear

p. 2

this. Please feel free to call Michael Gross, Senior Attorney, at 202-632-7003, so that we might discuss our ideas with you.

Sincerely,

Handwritten signature of Penny J. Coleman in cursive script.

Penny J. Coleman
Acting General Counsel

cc: David Waters, Nova VP Engineering