Appendix P

MARYLAND LOTTERY AND GAMING CONTROL AGENCY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

MEGA MILLIONS MULTI-STATE LOTTERY

FOR THE PERIOD FROM APRIL 1, 2013 THROUGH MARCH 31, 2014

STOUT,
CAUSEY &
HORNING
CERTIFIED PUBLIC ACCOUNTANTS
Expertise That Works

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, Texas, Virginia, Washington and California (referred to as the "Member Lotteries") who operate the Mega Millions game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with Mega Millions: the MLGCA's sales and prize expense for the period from April 1, 2013 through March 31, 2014, and the MLGCA's receivable (payable) as of March 31, 2014. MLGCA management is responsible for the accuracy of the reported amounts of sales and prize expense for the period from April 1, 2013 through March 31, 2014 and the MLGCA receivable (payable) as of March 31, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the MLGCA and the Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and our findings are as follows:

a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2013 to March 31, 2014 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.

b) We randomly selected the following five (5) drawings from the period April 1, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:

July 12, 2013	February 11, 2014
August 9, 2013	March 18, 2014
October 22, 2013	

c) For each drawing selected in step "b" above, we obtained daily sales reports produced by the MLGCA's gaming system and the related daily sales reports produced by the MLGCA's Internal Control System (ICS). We compared the total amount of sales as shown on the daily sales report produced by the MLGCA's gaming system and the total amount of sales shown on the related daily sales report produced by the MLGCA's ICS plus subscription sales with the balance listed in the "sales" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

Main | 410-403-1500 Toll Free | 800-832-3008 Fax | 410-403-1570
Address | 910 Ridgebrook Road, Sparks, MD 21152 Visit | www.scandh.com

d) We calculated the total dollar amount of the fixed prizes for the drawings selected in step "b" above based on the total number of winners obtained from the MLGCA's gaming system for each prize level and the prize structure of Mega Millions fixed prizes (as defined in the Official Game Rules obtained from the MLGCA). We compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

e) For each drawing selected in step "b" above, we compared the amount of sales, actual fixed prizes and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Mega Millions Prize Settlement Reports obtained from the MLGCA, and found them to be in agreement.

f) For the period from April 1, 2013 to March 31, 2014, we randomly selected two months (April 2013 and July 2013) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the ICS reports the actual fixed prizes awarded and the prizes unclaimed. We compared the ICS data to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.

g) We compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

h) We obtained and compared the amounts listed in the "Cash Options Amount" column on the "Draw Activity" report attached as Exhibit I to the MLGCA's cash disbursement subsidiary record which summarizes the funds disbursed to the prize winners. For the draw date of March 18, 2014, we found them to be in agreement. For the draw date of October 1, 2013, we noted the following exception:

Draw activity report	$130,404,942
Cash disbursement subsidiary record	130,786,552
Difference	$ 381,610

i) There were no investment purchases associated with jackpot prizes during the period from April 1, 2013 to March 31, 2014 and, therefore, no procedures were necessary.

j) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qrtrly/Yrly Settlements Transfer In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

k) We compared the balance listed as the MLGCA's receivable (payable) as of March 31, 2014 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Mega Millions Prize Settlement Report as of March 31, 2014, and found them to be in agreement.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Maryland Lottery and Gaming Control Agency and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.

Stout, Causey & Horning, P.A

January 6, 2015

EXHIBIT I

MEGA MILLIONS MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
4/2/2013	$ 591,210	$ 59,499	$ 79,708	$ -	$ -
4/5/2013	680,275	335,783	152,265	-	-
4/9/2013	614,212	85,894	120,249	-	-
4/12/2013	697,030	120,927	197,472	-	-
4/16/2013	653,635	317,842	122,778	-	-
4/19/2013	717,841	93,793	164,686	-	-
4/23/2013	700,269	321,939	127,281	-	-
4/26/2013	857,831	80,215	132,325	-	-
4/30/2013	829,138	97,966	126,751	-	-
5/3/2013	965,255	371,087	169,109	-	-
5/7/2013	940,291	111,755	140,475	-	-
5/10/2013	1,130,441	137,552	217,240	-	-
5/14/2013	1,170,383	386,260	229,254	-	-
5/17/2013	1,920,660	469,187	366,324	-	-
5/21/2013	608,451	62,989	101,015	-	-
5/24/2013	606,492	78,895	96,933	-	-
5/28/2013	500,266	63,222	61,447	-	-
5/31/2013	621,737	71,083	150,025	-	-
6/4/2013	526,746	89,987	76,072	-	-
6/7/2013	587,020	71,747	130,820	-	-
6/11/2013	539,119	313,655	88,202	-	-
6/14/2013	599,589	86,720	148,127	-	-
6/18/2013	546,596	65,705	74,717	-	-
6/21/2013	620,742	74,932	136,751	-	-
6/25/2013	566,114	67,771	112,762	-	-
6/28/2013	636,434	87,031	81,556	-	-
7/2/2013	606,812	54,929	105,287	-	-
7/5/2013	627,261	58,699	96,165	-	-
7/9/2013	492,475	68,928	54,912	-	-
7/12/2013	537,229	69,890	81,441	-	-
7/16/2013	493,203	52,829	116,753	-	-
7/19/2013	523,093	61,227	90,004	-	-
7/23/2013	476,601	52,428	48,709	-	-
7/26/2013	541,892	54,787	94,250	-	-
7/30/2013	477,735	51,522	50,871	-	-
8/2/2013	563,997	71,619	101,204	-	-
8/6/2013	568,925	50,148	68,881	-	-
8/9/2013	577,538	66,629	85,463	-	-
8/13/2013	513,142	47,222	83,921	-	-
8/16/2013	594,433	580,915	132,203	-	-
8/20/2013	556,196	54,770	108,262	-	-
8/23/2013	622,703	87,000	137,250	-	-
8/27/2013	577,860	75,607	95,218	-	-
8/30/2013	656,419	76,810	108,346	-	-
9/3/2013	578,250	65,482	100,822	-	-
9/6/2013	695,911	80,157	129,418	-	-
9/10/2013	698,156	68,218	105,053	-	-
9/13/2013	835,443	340,413	111,709	-	-
9/17/2013	840,572	111,210	201,417	-	-
9/20/2013	924,610	370,378	159,370	-	-
9/24/2013	842,228	333,551	145,567	-	-
9/27/2013	992,866	95,515	215,482	-	-

EXHIBIT I (Continued)

MEGA MILLIONS MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
10/1/2013	$ 980,472	$ 142,388	$ 149,601	$ -	$ 130,404,942
10/4/2013	570,933	73,501	102,332	-	-
10/8/2013	518,860	75,476	86,011	-	-
10/11/2013	569,627	54,406	120,772	-	-
10/15/2013	527,646	308,321	99,620	-	-
10/18/2013	592,279	66,108	78,145	-	-
10/22/2013	570,828	67,640	133,165	-	-
10/25/2013	621,736	75,222	76,173	-	-
10/29/2013	576,409	66,237	70,876	-	-
11/1/2013	661,908	70,133	193,349	-	-
11/5/2013	637,233	64,088	71,048	-	-
11/8/2013	735,681	89,769	142,576	-	-
11/12/2013	706,836	85,894	140,662	-	-
11/15/2013	804,659	88,112	148,860	-	-
11/19/2013	781,183	87,477	193,210	-	-
11/22/2013	943,652	125,870	173,396	-	-
11/26/2013	1,007,272	106,851	312,933	-	-
11/29/2013	1,052,475	124,837	123,809	-	-
12/3/2013	1,362,280	159,148	164,097	-	-
12/6/2013	2,039,651	245,644	487,357	-	-
12/10/2013	2,086,178	247,843	451,227	-	-
12/13/2013	5,257,346	647,995	923,815	-	-
12/17/2013	9,778,791	2,290,607	1,918,439	-	-
12/20/2013	707,182	89,088	218,358	-	-
12/24/2013	730,296	86,606	145,671	-	-
12/27/2013	613,486	79,243	139,038	-	-
12/31/2013	766,478	99,743	155,861	-	-
1/3/2014	596,308	75,313	72,762	-	-
1/7/2014	547,360	1,061,115	127,594	-	-
1/10/2014	610,077	79,347	73,650	-	-
1/14/2014	571,458	64,313	132,083	-	-
1/17/2014	639,355	1,085,160	218,373	-	-
1/21/2014	504,305	58,552	118,917	-	-
1/24/2014	617,882	66,230	71,718	-	-
1/28/2014	602,434	71,796	68,437	-	-
1/31/2014	691,512	96,935	92,261	-	-
2/4/2014	681,479	74,222	78,796	-	-
2/7/2014	770,668	96,571	92,469	-	-
2/11/2014	798,403	87,952	88,900	-	-
2/14/2014	733,919	86,150	143,307	-	-
2/18/2014	928,147	101,483	104,422	-	-
2/21/2014	1,047,120	123,396	193,217	-	-
2/25/2014	983,066	1,121,085	183,523	-	-
2/28/2014	1,297,265	152,593	209,696	-	-
3/4/2014	1,164,929	154,038	147,191	-	-
3/7/2014	1,474,153	164,186	290,421	-	-
3/11/2014	1,863,106	213,661	284,599	-	-
3/14/2014	2,433,906	296,494	507,341	-	-
3/18/2014	3,492,612	1,475,519	737,910	-	115,448,968
3/21/2014	645,768	81,925	81,395	-	-
3/25/2014	623,610	72,435	72,329	-	-
3/28/2014	682,451	85,745	84,853	-	-
	$ 97,045,997	$ 19,988,782	$ 17,728,887	$ -	$ 245,853,910

EXHIBIT II

MEGA MILLIONS MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
FIXED PRIZE ANALYSIS
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

	March 31, 2013 Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	March 31, 2014 Receivable (Payable)
Georgia	$ 1,056,767	$ 24,976,684	$ 23,379,254	$ 3,456,956	$ (802,759)
Illinois	(178,371)	25,394,550	26,102,914	(984,868)	98,133
Maryland	306,820	19,988,782	17,728,887	2,228,751	337,964
Massachusetts	(609,792)	15,963,974	14,676,889	227,536	449,757
Michigan	(275,299)	24,257,563	25,336,896	(434,025)	(920,607)
New Jersey	(785,471)	34,676,724	37,719,129	(2,266,828)	(1,561,048)
New York	566,951	70,719,759	72,565,781	(1,491,008)	211,937
Ohio	244,303	25,513,945	22,663,489	1,890,426	1,204,333
Texas	14,343	30,264,473	30,217,141	61,675	-
Virginia	(229,632)	18,060,119	20,021,894	(2,519,477)	328,070
Washington	(110,619)	10,149,704	9,554,003	(169,138)	654,220
Total	$ -	$ 299,966,277	$ 299,966,277	$ -	$ -

MARYLAND LOTTERY AND GAMING CONTROL AGENCY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

MEGAPLIER MULTI-STATE LOTTERY

FOR THE PERIOD FROM APRIL 1, 2013 THROUGH MARCH 31, 2014

STOUT,
CAUSEY &
HORNING
CERTIFIED PUBLIC ACCOUNTANTS

Expertise That Works

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, Texas, Virginia, Washington and California (referred to as the "Member Lotteries") who operate the Megaplier game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with Megaplier: the MLGCA's sales and prize expense for the period from April 1, 2013 through March 31, 2014, and the MLGCA's receivable (payable) as of March 31, 2014. MLGCA management is responsible for the accuracy of the reported amounts of sales and prize expense for the period from April 1, 2013 through March 31, 2014 and the MLGCA receivable (payable) as of March 31, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the MLGCA and the Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and our findings are as follows:

a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2013 to March 31, 2014 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.

b) We randomly selected the following five (5) drawings from the period from April 1, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:

May 24, 2013	January 14, 2014
June 14, 2013	March 14, 2014
August 9, 2013	

c) For each drawing selected in step "b" above, we obtained daily sales reports produced by the MLGCA's gaming system and the related daily sales reports produced by the MLGCA's Internal Control System (ICS). We compared the total amount of sales as shown on the daily sales report produced by the MLGCA's gaming system and the total amount of sales shown on the related daily sales report produced by the MLGCA's ICS plus subscription sales with the balance listed in the "sales" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

Main | 410-403-1500 Toll Free | 800-832-3008 Fax | 410-403-1570
Address | 910 Ridgebrook Road, Sparks, MD 21152 Visit | www.scandh.com

d) We calculated the total dollar amount of the fixed prizes for the drawings selected in step "b" above based on the total number of winners obtained from the MLGCA's gaming system for each prize level and the prize structure of Megaplier fixed prizes (as defined in the Official Game Rules obtained from the MLGCA). We compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

e) For each drawing selected in step "b" above, we compared the amount of sales, actual fixed prizes and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Megaplier Prize Settlement Reports obtained from the MLGCA, and found them to be in agreement.

f) For the period from April 1, 2013 to March 31, 2014, we randomly selected two months (April 2013 and July 2013) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the ICS reports the actual fixed prizes awarded and the prizes unclaimed. We compared the ICS data to the data reported from the Virginia Lottery for each draw of the subject months, and found them to be in agreement.

g) We compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

h) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfer In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

i) We compared the balance listed as the MLGCA's receivable (payable) as of March 31, 2014 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Megaplier Prize Settlement Report as of March 31, 2014, and found them to be in agreement.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Maryland Lottery and Gaming Control Agency and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.

Stout, Causey & Horning, P.A.

January 6, 2015

EXHIBIT I

MEGAPLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized Jackpot (Purchased by MD)	Cash Options
4/2/2013	$ 40,208	$ 12,276	$ 11,736	$ -	$ -
4/5/2013	44,100	9,118	10,307	-	-
4/9/2013	41,665	14,658	12,745	-	-
4/12/2013	45,026	33,318	54,430	-	-
4/16/2013	44,054	4,562	5,487	-	-
4/19/2013	46,134	18,894	21,023	-	-
4/23/2013	45,920	9,596	9,542	-	-
4/26/2013	52,383	14,553	13,998	-	-
4/30/2013	53,015	8,822	11,197	-	-
5/3/2013	58,368	5,076	5,594	-	-
5/7/2013	57,241	19,383	54,904	-	-
5/10/2013	65,405	19,602	26,365	-	-
5/14/2013	68,562	25,233	24,541	-	-
5/17/2013	91,577	23,550	25,376	-	-
5/21/2013	41,206	13,065	14,726	-	-
5/24/2013	41,906	15,612	17,960	-	-
5/28/2013	36,486	11,736	14,717	-	-
5/31/2013	43,129	7,714	8,875	-	-
6/4/2013	38,200	11,368	10,332	-	-
6/7/2013	40,164	14,034	11,905	-	-
6/11/2013	38,246	10,656	48,268	-	-
6/14/2013	41,753	13,716	12,612	-	-
6/18/2013	39,469	14,165	4,771	-	-
6/21/2013	43,378	9,444	10,170	-	-
6/25/2013	40,908	4,251	42,883	-	-
6/28/2013	43,188	11,784	11,273	-	-
7/2/2013	42,899	8,568	12,357	-	-
7/5/2013	43,694	10,506	11,809	-	-
7/9/2013	36,306	3,318	3,816	-	-
7/12/2013	37,923	7,806	9,399	-	-
7/16/2013	35,679	4,286	3,721	-	-
7/19/2013	37,642	6,158	8,160	-	-
7/23/2013	34,618	6,146	7,161	-	-
7/26/2013	38,735	10,290	15,079	-	-
7/30/2013	34,769	5,526	7,084	-	-
8/2/2013	39,651	4,418	4,360	-	-
8/6/2013	39,287	6,018	6,561	-	-
8/9/2013	38,847	8,800	8,654	-	-
8/13/2013	36,784	7,374	49,532	-	-
8/16/2013	40,024	11,217	15,017	-	-
8/20/2013	38,509	7,478	8,243	-	-
8/23/2013	41,334	14,151	15,752	-	-
8/27/2013	38,953	8,913	13,811	-	-
8/30/2013	44,506	4,220	4,982	-	-
9/3/2013	42,207	8,892	10,598	-	-
9/6/2013	48,039	13,041	52,961	-	-
9/10/2013	48,425	9,288	10,768	-	-
9/13/2013	55,413	18,474	19,023	-	-
9/17/2013	56,176	5,947	43,369	-	-
9/20/2013	60,685	5,564	7,279	-	-
9/24/2013	56,326	761,200	48,858	-	-
9/27/2013	63,756	6,172	42,412	-	-

MEGAPLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized Jackpot (Purchased by MD)	Cash Options
10/1/2013	$ 65,044	$ 13,150	$ 13,715	$ -	$ -
10/4/2013	40,942	9,100	12,771	-	-
10/8/2013	38,382	12,096	10,266	-	-
10/11/2013	41,337	10,980	11,614	-	-
10/15/2013	38,856	763,473	54,855	-	-
10/18/2013	43,421	12,759	52,862	-	-
10/22/2013	44,775	18,500	19,985	-	-
10/25/2013	47,924	5,525	5,825	-	-
10/29/2013	45,706	9,762	11,179	-	-
11/1/2013	50,931	18,104	19,703	-	-
11/5/2013	50,786	19,352	22,793	-	-
11/8/2013	54,039	5,646	6,146	-	-
11/12/2013	52,182	22,724	25,921	-	-
11/15/2013	57,573	17,553	19,637	-	-
11/19/2013	58,361	10,966	13,134	-	-
11/22/2013	66,176	25,202	17,129	-	-
11/26/2013	69,583	26,960	204,482	-	-
11/29/2013	72,446	27,378	25,007	-	-
12/3/2013	91,615	20,606	22,494	-	-
12/6/2013	117,750	27,364	27,043	-	-
12/10/2013	117,657	13,939	14,859	-	-
12/13/2013	218,838	38,743	27,704	-	-
12/17/2013	346,692	138,165	146,582	-	-
12/20/2013	52,794	6,213	6,369	-	-
12/24/2013	52,240	19,440	12,361	-	-
12/27/2013	47,414	20,148	23,675	-	-
12/31/2013	56,470	12,490	12,878	-	-
1/3/2014	48,555	21,280	24,879	-	-
1/7/2014	44,641	16,732	19,897	-	-
1/10/2014	47,121	10,704	10,875	-	-
1/14/2014	45,876	10,026	10,835	-	-
1/17/2014	48,960	19,239	181,366	-	-
1/21/2014	41,585	15,033	16,045	-	-
1/24/2014	50,025	21,416	22,078	-	-
1/28/2014	49,090	11,780	10,882	-	-
1/31/2014	53,613	37,725	21,951	-	-
2/4/2014	54,623	12,762	13,140	-	-
2/7/2014	59,222	15,428	15,057	-	-
2/11/2014	59,102	5,955	6,414	-	-
2/14/2014	56,218	12,464	13,277	-	-
2/18/2014	66,152	27,224	29,456	-	-
2/21/2014	73,251	41,168	39,768	-	-
2/25/2014	70,887	40,912	37,935	-	-
2/28/2014	89,144	28,851	30,236	-	-
3/4/2014	84,229	9,960	10,846	-	-
3/7/2014	98,339	33,264	33,516	-	-
3/11/2014	118,124	37,686	39,639	-	-
3/14/2014	140,512	33,598	184,185	-	-
3/18/2014	182,553	47,136	53,457	-	-
3/21/2014	51,941	26,356	24,426	-	-
3/25/2014	51,163	10,926	11,712	-	-
3/28/2014	55,842	13,710	14,126	-	-
	$ 6,153,580	$ 3,207,630	$ 2,653,490	$ -	$ -

EXHIBIT II

MEGAPLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
FIXED PRIZE ANALYSIS
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

	March 31, 2013 Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	March 31, 2014 Receivable (Payable)
Georgia	$ (23,560)	$ 1,891,249	$ 2,673,070	$ (676,806)	$ (128,575)
Illinois	(55,408)	3,672,142	4,457,479	(636,394)	(204,351)
Maryland	(50,226)	3,207,630	2,653,490	663,185	(159,271)
Massachusetts	(43,723)	1,239,137	1,859,132	(550,262)	(113,456)
Michigan	(21,659)	2,051,109	2,991,907	(794,013)	(168,444)
New Jersey	(97,935)	5,430,996	4,624,179	937,428	(228,546)
New York	(126,937)	5,715,432	6,288,074	(347,276)	(352,303)
Ohio	(55,182)	5,778,811	6,448,478	(366,695)	(358,154)
Texas	554,554	17,214,789	15,081,219	2,688,124	-
Virginia	(72,152)	5,682,606	4,317,771	(487,499)	1,780,182
Washington	(7,772)	814,101	1,303,203	(429,792)	(67,082)
Total	$ -	$ 52,698,002	$ 52,698,002	$ -	$ -

MARYLAND LOTTERY AND GAMING CONTROL AGENCY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

POWERBALL MULTI-STATE LOTTERY

FOR THE PERIOD FROM APRIL 1, 2013 THROUGH MARCH 31, 2014

STOUT,
CAUSEY &
HORNING
CERTIFIED PUBLIC ACCOUNTANTS

Expertise That Works

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, Texas, Virginia, Washington and California (referred to as the "Member Lotteries") who operate the Powerball game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with Powerball: the MLGCA's sales and prize expense for the period from April 1, 2013 through March 31, 2014, and the MLGCA's receivable (payable) as of March 31, 2014. MLGCA management is responsible for the accuracy of the reported amounts of sales and prize expense for the period from April 1, 2013 through March 31, 2014 and the MLGCA receivable (payable) as of March 31, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the MLGCA and the Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and our findings are as follows:

a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2013 to March 31, 2014 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.

b) We randomly selected the following five (5) drawings from the period from April 1, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:

May 8, 2013	October 19, 2013
July 10, 2013	November 6, 2013
August 10, 2013	

c) For each drawing selected in step "b" above, we obtained daily sales reports produced by the MLGCA's gaming system and the related daily sales reports produced by the MLGCA's Internal Control System (ICS). We compared the total amount of sales as shown on the daily sales report produced by the MLGCA's gaming system and the total amount of sales shown on the related daily sales report produced by the MLGCA's ICS plus subscription sales with the balance listed in the "sales" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

Main | 410-403-1500 Toll Free | 800-832-3008 Fax | 410-403-1570
Address | 910 Ridgebrook Road, Sparks, MD 21152 Visit | www.scandh.com

d) We calculated the total dollar amount of the fixed prizes for the drawings selected in step "b" above based on the total number of winners obtained from the MLGCA's gaming system for each prize level and the prize structure of Powerball fixed prizes (as defined in the Official Game Rules obtained from the MLGCA). We compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

e) For each drawing selected in step "b" above, we compared the amount of sales, actual fixed prizes and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Powerball Prize Settlement Reports obtained from the MLGCA, and found them to be in agreement.

f) For the period from April 1, 2013 to March 31, 2014, we randomly selected two months (April 2013 and May 2013) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the ICS reports the actual fixed prizes awarded and the prizes unclaimed. We compared the ICS data to the data reported from the Virginia Lottery for each draw of the selected months and found them to be in agreement.

g) We compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

h) There were no amounts listed in the "Cash Options Amount" column on the "Draw Activity" report attached as Exhibit I and, therefore, no procedures were necessary.

i) There were no investment purchases associated with jackpot prizes during the period from April 1, 2013 to March 31, 2014 and, therefore, no procedures were necessary.

j) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfer In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

k) We compared the balance listed as the MLGCA's receivable (payable) as of March 31, 2014 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Powerball Prize Settlement Report as of March 31, 2014, and found them to be in agreement.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Maryland Lottery and Gaming Control Agency and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.

Stout, Causey & Horning, P.A.

January 6, 2015

EXHIBIT I

POWERBALL MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
4/3/2013	$ 643,142	$ 54,906	$ 196,939	$ -	$ -
4/6/2013	769,050	63,647	132,460	-	-
4/10/2013	669,358	47,711	48,734	-	-
4/13/2013	795,768	57,817	124,668	-	-
4/17/2013	710,470	70,381	174,629	-	-
4/20/2013	825,798	62,602	300,664	-	-
4/24/2013	858,246	73,495	68,221	-	-
4/27/2013	1,044,996	86,798	194,485	-	-
5/1/2013	1,049,350	90,348	136,139	-	-
5/4/2013	1,292,642	1,111,056	217,641	-	-
5/8/2013	1,526,218	131,954	225,361	-	-
5/11/2013	1,933,602	158,159	381,046	-	-
5/15/2013	4,037,578	313,805	958,263	-	-
5/18/2013	10,832,302	983,898	1,748,351	-	-
5/22/2013	667,876	2,047,701	231,278	-	-
5/25/2013	777,060	79,025	397,793	-	-
5/29/2013	616,080	42,550	107,753	-	-
6/1/2013	745,682	51,465	124,055	-	-
6/5/2013	666,470	46,471	49,155	-	-
6/8/2013	791,866	66,085	73,118	-	-
6/12/2013	696,850	48,391	112,818	-	-
6/15/2013	809,946	65,201	57,578	-	-
6/19/2013	803,326	58,890	64,153	-	-
6/22/2013	936,718	79,302	190,668	-	-
6/26/2013	587,736	43,922	45,702	-	-
6/29/2013	696,698	49,894	51,878	-	-
7/3/2013	645,898	1,048,282	114,864	-	-
7/6/2013	680,962	54,878	56,584	-	-
7/10/2013	672,944	58,794	172,251	-	-
7/13/2013	793,434	72,567	182,931	-	-
7/17/2013	790,896	71,015	65,503	-	-
7/20/2013	956,724	99,626	183,979	-	-
7/24/2013	979,684	76,625	135,729	-	-
7/27/2013	1,229,234	92,128	150,766	-	-
7/31/2013	1,707,158	129,448	189,012	-	-
8/3/2013	2,593,856	195,762	519,603	-	-
8/7/2013	6,843,872	1,553,316	1,342,792	-	-
8/10/2013	681,962	64,513	63,231	-	-
8/14/2013	663,408	49,096	113,593	-	-
8/17/2013	774,300	54,191	63,106	-	-
8/21/2013	722,154	52,590	65,689	-	-
8/24/2013	850,260	1,076,549	304,140	-	-
8/28/2013	868,994	77,102	143,523	-	-
8/31/2013	1,072,208	83,331	198,361	-	-
9/4/2013	1,009,148	81,962	141,413	-	-
9/7/2013	1,393,046	127,085	275,531	-	-
9/11/2013	1,567,832	137,038	286,949	-	-
9/14/2013	2,197,748	1,165,977	438,257	-	-
9/18/2013	3,937,042	338,980	584,155	-	-
9/21/2013	686,352	53,250	182,451	-	-
9/25/2013	640,770	50,365	116,354	-	-
9/28/2013	736,472	64,142	63,213	-	-

EXHIBIT I (Continued)

POWERBALL MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
10/2/2013	$ 687,814	$ 64,194	$ 180,892	$ -	$ -
10/5/2013	789,580	82,936	77,367	-	-
10/9/2013	813,238	89,185	239,523	-	-
10/12/2013	924,074	67,803	126,689	-	-
10/16/2013	921,030	66,058	125,203	-	-
10/19/2013	1,072,994	90,956	143,217	-	-
10/23/2013	1,209,984	96,968	418,420	-	-
10/26/2013	712,660	52,446	248,772	-	-
10/30/2013	612,638	46,029	46,770	-	-
11/2/2013	726,602	57,842	191,966	-	-
11/6/2013	647,842	52,840	61,254	-	-
11/9/2013	736,944	1,051,626	117,431	-	-
11/13/2013	720,656	72,147	57,707	-	-
11/16/2013	859,328	1,066,877	186,101	-	-
11/20/2013	577,186	48,558	117,975	-	-
11/23/2013	671,206	61,460	117,840	-	-
11/27/2013	639,142	57,364	51,877	-	-
11/30/2013	640,346	45,386	48,689	-	-
12/4/2013	668,214	65,399	60,397	-	-
12/7/2013	883,744	1,068,604	338,910	-	-
12/11/2013	799,532	1,077,923	248,823	-	-
12/14/2013	820,062	66,511	128,732	-	-
12/18/2013	779,878	66,765	61,429	-	-
12/21/2013	672,822	51,363	55,670	-	-
12/25/2013	600,692	41,628	46,343	-	-
12/28/2013	601,304	45,648	179,099	-	-
1/1/2014	564,314	50,825	45,470	-	-
1/4/2014	609,594	1,043,748	113,088	-	-
1/8/2014	595,270	42,747	111,412	-	-
1/11/2014	672,248	54,447	111,683	-	-
1/15/2014	647,284	55,422	184,017	-	-
1/18/2014	785,618	60,435	185,956	-	-
1/22/2014	635,172	84,314	119,429	-	-
1/25/2014	879,128	83,728	127,639	-	-
1/29/2014	828,664	83,238	239,443	-	-
2/1/2014	1,110,560	1,115,970	406,763	-	-
2/5/2014	1,101,760	90,908	147,769	-	-
2/8/2014	1,487,256	108,541	366,576	-	-
2/12/2014	1,724,110	130,891	261,561	-	-
2/15/2014	1,665,594	147,387	469,173	-	-
2/19/2014	4,561,478	362,641	712,255	-	-
2/22/2014	655,904	61,030	124,593	-	-
2/26/2014	592,080	45,939	50,438	-	-
3/1/2014	743,514	92,419	74,588	-	-
3/5/2014	581,772	71,234	133,546	-	-
3/8/2014	691,802	49,212	211,037	-	-
3/12/2014	641,098	50,136	128,848	-	-
3/15/2014	748,474	65,905	62,517	-	-
3/19/2014	717,686	55,495	136,540	-	-
3/22/2014	777,008	1,065,567	219,263	-	-
3/26/2014	598,336	43,028	123,316	-	-
3/29/2014	697,454	57,159	62,359	-	-
	$ 116,583,876	$ 23,740,968	$ 21,173,905	$ -	$ -

EXHIBIT II

POWERBALL MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
FIXED PRIZE ANALYSIS
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

	March 31, 2013 Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	March 31, 2014 Receivable (Payable)
Georgia	$ (213,258)	$ 36,841,689	$ 27,525,065	$ 9,851,079	$ (747,713)
Illinois	2,185,455	31,729,032	33,879,405	855,636	(820,554)
Maryland	1,054,579	23,740,968	21,173,905	3,223,501	398,141
Massachusetts	(1,198,798)	22,392,291	22,211,159	(1,515,130)	497,464
Michigan	(1,398,453)	27,296,807	26,624,774	(28,698)	(697,722)
New Jersey	565,905	47,304,754	48,553,592	(1,516,834)	833,901
New York	(2,347,789)	85,659,932	82,072,683	1,204,664	34,796
Ohio	1,827,968	21,150,284	24,556,592	(976,662)	(601,678)
Texas	(903,138)	40,545,070	46,570,614	(6,928,682)	-
Virginia	1,023,728	21,628,585	22,649,858	(1,396,794)	1,399,249
Washington	(596,199)	9,219,750	11,691,515	(2,772,080)	(295,884)
Total	$ -	$ 367,509,162	$ 367,509,162	$ -	$ -

MARYLAND LOTTERY AND GAMING CONTROL AGENCY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

POWER PLAY MULTI-STATE LOTTERY

FOR THE PERIOD FROM APRIL 1, 2013 THROUGH MARCH 31, 2014

STOUT, CAUSEY & HORNING
CERTIFIED PUBLIC ACCOUNTANTS
Expertise That Works

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, Texas, Virginia, Washington and California (referred to as the "Member Lotteries") who operate the Power Play game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: the MLGCA's sales and prize expense for the period from April 1, 2013 through March 31, 2014, and the MLGCA's receivable (payable) as of March 31, 2014. MLGCA management is responsible for the accuracy of the reported amounts of sales and prize expense for the period from April 1, 2013 through March 31, 2014 and the MLGCA receivable (payable) as of March 31, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the MLGCA and the Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and our findings are as follows:

a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2013 to March 31, 2014 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.

b) We randomly selected the following five (5) drawings from the period from April 1, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:

May 22, 2013	December 21, 2013
May 25, 2013	March 5, 2014
September 14, 2013	

c) For each drawing selected in step "b" above, we obtained daily sales reports produced by the MLGCA's gaming system and the related daily sales reports produced by the MLGCA's Internal Control System (ICS). We compared the total amount of sales as shown on the daily sales report produced by the MLGCA's gaming system and the total amount of sales shown on the related daily sales report produced by the MLGCA's ICS plus subscription sales with the balance listed in the "sales" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

Main | 410-403-1500 Toll Free | 800-832-3008 Fax | 410-403-1570
Address | 910 Ridgebrook Road, Sparks, MD 21152 Visit | www.scandh.com

d) We calculated the total dollar amount of the fixed prizes for the drawings selected in step "b" above based on the total number of winners obtained from the MLGCA's gaming system for each prize level and the prize structure of Power Play fixed prizes (as defined in the Official Game Rules obtained from the MLGCA). We compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I, and found them to be in agreement.

e) For each drawing selected in step "b" above, we compared the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Power Play Prize Settlement Reports obtained from the MLGCA, and found them to be in agreement.

f) For the period from April 1, 2013 to March 31, 2014, we randomly selected two months (April 2013 and May 2013) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the ICS report the actual fixed prizes awarded and the prizes unclaimed. We compared the ICS data to the data reported from the Virginia Lottery for each draw of the selected months and found them to be in agreement.

g) We compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

h) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfer In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II, and found them to be in agreement.

i) We compared the balance listed as the MLGCA's receivable (payable) as of March 31, 2014 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Power Play Prize Settlement Report as of March 31, 2014, and found them to be in agreement.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Maryland Lottery and Gaming Control Agency and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.

Stark, Causey & Horning, P.A.

January 6, 2015

EXHIBIT I

POWER PLAY MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized Jackpot (Purchased by MD)	Cash Options
4/3/2013	$ 36,277	$ 10,396	$ 13,653	$ -	$ -
4/6/2013	41,032	12,332	63,539	-	-
4/10/2013	37,594	9,334	8,972	-	-
4/13/2013	42,536	10,917	11,230	-	-
4/17/2013	39,512	9,487	114,243	-	-
4/20/2013	44,030	11,290	12,701	-	-
4/24/2013	44,346	10,740	10,905	-	-
4/27/2013	50,981	13,324	15,051	-	-
5/1/2013	51,391	13,782	15,772	-	-
5/4/2013	59,442	15,802	20,146	-	-
5/8/2013	64,497	15,990	67,038	-	-
5/11/2013	76,861	19,176	25,554	-	-
5/15/2013	119,830	57,108	37,924	-	-
5/18/2013	245,148	67,476	114,324	-	-
5/22/2013	37,381	9,056	61,732	-	-
5/25/2013	40,603	11,881	20,880	-	-
5/29/2013	34,612	8,137	8,026	-	-
6/1/2013	40,824	9,603	13,039	-	-
6/5/2013	37,300	7,864	8,331	-	-
6/8/2013	41,527	12,139	14,851	-	-
6/12/2013	37,899	8,189	8,746	-	-
6/15/2013	42,662	10,117	11,333	-	-
6/19/2013	41,194	10,774	12,106	-	-
6/22/2013	46,959	12,166	13,547	-	-
6/26/2013	33,153	8,270	8,573	-	-
6/29/2013	38,370	9,622	9,254	-	-
7/3/2013	36,353	9,159	12,451	-	-
7/6/2013	38,278	10,707	10,446	-	-
7/10/2013	36,492	9,253	10,706	-	-
7/13/2013	41,672	10,797	12,349	-	-
7/17/2013	40,421	11,164	10,655	-	-
7/20/2013	46,573	11,287	59,023	-	-
7/24/2013	47,033	14,475	14,745	-	-
7/27/2013	55,518	14,260	15,525	-	-
7/31/2013	68,037	18,341	20,789	-	-
8/3/2013	94,005	22,585	71,468	-	-
8/7/2013	171,584	40,333	83,923	-	-
8/10/2013	37,419	10,386	13,904	-	-
8/14/2013	36,221	9,036	10,747	-	-
8/17/2013	41,555	10,437	12,319	-	-
8/21/2013	39,347	10,353	14,777	-	-
8/24/2013	44,248	12,055	13,074	-	-
8/28/2013	44,317	13,510	16,655	-	-
8/31/2013	54,684	13,787	68,031	-	-
9/4/2013	51,675	14,425	14,356	-	-
9/7/2013	65,796	16,955	67,434	-	-
9/11/2013	69,207	47,740	25,696	-	-
9/14/2013	90,225	22,684	22,696	-	-
9/18/2013	124,951	64,711	46,306	-	-
9/21/2013	38,920	10,890	12,916	-	-
9/25/2013	36,535	10,064	14,658	-	-
9/28/2013	41,212	10,615	11,004	-	-

EXHIBIT I (Continued)

POWER PLAY MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized Jackpot (Purchased by MD)	Cash Options
10/2/2013	$ 39,416	$ 10,153	$ 13,641	$ -	$ -
10/5/2013	43,493	12,773	18,608	-	-
10/9/2013	43,806	12,509	11,725	-	-
10/12/2013	48,394	12,442	12,165	-	-
10/16/2013	47,867	12,098	11,858	-	-
10/19/2013	53,904	15,085	14,739	-	-
10/23/2013	57,276	15,891	18,039	-	-
10/26/2013	40,430	10,288	13,811	-	-
10/30/2013	35,853	9,366	9,233	-	-
11/2/2013	42,062	11,889	17,848	-	-
11/6/2013	38,248	9,922	18,616	-	-
11/9/2013	42,014	9,717	9,739	-	-
11/13/2013	40,170	10,729	10,322	-	-
11/16/2013	45,708	12,188	13,337	-	-
11/20/2013	33,963	9,658	14,646	-	-
11/23/2013	38,642	10,757	13,452	-	-
11/27/2013	37,070	9,687	9,613	-	-
11/30/2013	38,512	9,532	9,995	-	-
12/4/2013	39,432	10,276	13,681	-	-
12/7/2013	47,431	12,431	14,201	-	-
12/11/2013	43,891	11,656	15,420	-	-
12/14/2013	42,258	38,940	11,419	-	-
12/18/2013	40,360	9,614	9,466	-	-
12/21/2013	37,987	10,346	10,153	-	-
12/25/2013	32,921	7,326	7,576	-	-
12/28/2013	35,139	8,754	63,911	-	-
1/1/2014	33,331	7,941	10,261	-	-
1/4/2014	36,363	8,741	9,130	-	-
1/8/2014	35,054	8,111	10,234	-	-
1/11/2014	38,219	8,543	10,190	-	-
1/15/2014	36,690	10,374	16,445	-	-
1/18/2014	43,152	11,268	14,397	-	-
1/22/2014	36,206	13,358	15,574	-	-
1/25/2014	45,925	6,340	7,083	-	-
1/29/2014	42,978	6,303	7,234	-	-
2/1/2014	55,247	9,714	106,436	-	-
2/5/2014	52,493	14,952	16,042	-	-
2/8/2014	66,454	10,192	11,267	-	-
2/12/2014	70,502	9,611	10,301	-	-
2/15/2014	71,091	24,636	73,640	-	-
2/19/2014	134,340	34,764	84,966	-	-
2/22/2014	38,104	24,568	28,666	-	-
2/26/2014	35,766	5,890	5,257	-	-
3/1/2014	43,737	23,472	29,075	-	-
3/5/2014	36,037	6,444	6,313	-	-
3/8/2014	40,317	6,022	82,832	-	-
3/12/2014	38,567	6,455	6,812	-	-
3/15/2014	43,336	18,105	19,026	-	-
3/19/2014	42,023	6,382	7,135	-	-
3/22/2014	44,948	6,736	6,555	-	-
3/26/2014	36,713	4,749	5,919	-	-
3/29/2014	41,777	6,290	7,261	-	-
	$ 5,243,856	$ 1,458,969	$ 2,403,388	$ -	$ -

EXHIBIT II

POWER PLAY MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
FIXED PRIZE ANALYSIS
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

	March 31, 2013 Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	March 31, 2014 Receivable (Payable)
Georgia	$ (923,020)	$ 1,769,381	$ 2,669,435	$ (1,738,250)	$ (84,824)
Illinois	487,617	5,022,527	4,541,881	1,088,038	(119,775)
Maryland	324,930	1,458,969	2,403,388	(533,216)	(86,273)
Massachusetts	(733,791)	2,410,433	2,169,869	(426,158)	(67,069)
Michigan	201,201	1,660,466	2,584,677	(636,283)	(86,727)
New Jersey	(1,501,412)	3,927,133	4,578,275	(3,014,598)	862,044
New York	1,239,252	6,505,046	5,471,154	2,427,004	(153,860)
Ohio	334,119	6,374,680	5,311,573	1,564,919	(167,693)
Texas	1,222,921	14,626,420	13,281,877	2,567,464	-
Virginia	(258,676)	3,570,226	3,842,512	(468,730)	(62,232)
Washington	(393,141)	658,196	1,128,836	(830,190)	(33,591)
Total	$ -	$ 47,983,477	$ 47,983,477	$ -	$ -