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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Texas Lottery Commission and Mega Millions Member Lotteries
Austin, Texas

We have performed the procedures enumerated below, which were agreed to by the Texas Lottery Commission (the "Commission") and the Mega Millions member lotteries (collectively, the specified parties), solely to assist you with respect to procedures surrounding Power Play accounting and reporting by the Commission. The Commission's management is responsible for the Commission's accounting records. 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 those parties specified in the report. 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.

Our procedures and findings are as follows:

1. Obtain from the Texas Lottery Commission the "Draw Activity" and the "Fixed Prize Analysis" for the period January 31, 2010 through March 31, 2011 and attach those as Exhibits I and II, respectively. Prove the mathematical accuracy of the schedules and note any exceptions.

Finding – No exceptions were noted although the reports attached as Exhibits I and II detail the activity beginning February 3, 2010 through March 31, 2011, since February 3, 2010 was the first draw date of the period.

2. Randomly select seven (7) draw dates from the period January 31, 2010 through March 31, 2011.

Finding – The following dates were selected for testing: February 6, 2010; April 14, 2010; May 29, 2010; June 2, 2010; September 18, 2010; November 20, 2010; and February 9, 2011.

Affiliated Companies

ML&R PERSONNEL SOLUTIONS LLC

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"A Registered Investment Advisor"

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3. For each draw date selected in step “2” above, compare the total amount of sales as shown on the daily sales report produced by the Texas Lottery Commission’s gaming system and the total amount of sales shown on the related daily sales report produced by the Internal Control System (“ICS”), with the balance listed in the “Sales” column for the respective draw date on the “Draw Activity” report attached as Exhibit I and ensure they are in agreement.

Finding – No exceptions were noted.

4. Calculate the total dollar amount of the fixed prizes for the draw dates selected in step “2” above, based on the total number of winners from the Texas Lottery Commission’s gaming system for each prize level and the prize structure of the Power Play fixed prizes (as defined in the official game rules). Compare 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 ensure they are in agreement.

Finding – No exceptions were noted.

5. For each draw date selected in step “2” above, compare 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 and ensure they are in agreement.

Finding – No exceptions were noted.

6. For the period identified, randomly select two months and obtain the “Expired Prize Settlement Report” distributed by the Virginia Lottery. For the two months selected, obtain from the Texas Lottery Commission ICS the actual fixed prizes awarded and the prizes unclaimed. Compare the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months to ensure they are in agreement.

Finding – February 2011 and March 2011 Expired Prize Settlement reports were selected for examination and no exceptions were noted.

7. Compare 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 ensure they are in agreement.

Finding – No exceptions were noted.

8. Compare the total of the period transfers from the Texas Lottery Commission to the Virginia Lottery for settlement of the fixed prize liability as shown in the Texas Lottery Commission’s cash disbursement subsidiary records to the amount listed in the “Qtrly/Yrly Settlements Transfers In (Out)” column on the “Fixed Prize Analysis” report attached as Exhibit II and ensure they are in agreement.

Finding – No exceptions were noted.

9. Compare the balance listed as the Texas Lottery Commission's payable as of March 31, 2011 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Texas Lottery Commission's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2011 and ensure they are in agreement.

Finding – No exceptions were noted.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Commission's 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 information and use of the specified parties and is not intended to be and should not be used by anyone other than those specified parties.

Maxwell Toche + Ritter LLP

August 29, 2011

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/03/2010	267,509	31,544	35,692		
2/06/2010	242,238	54,140	56,994		
2/10/2010	186,844	83,392	92,781		
2/13/2010	184,645	64,398	75,566		
2/17/2010	182,644	65,322	59,922		
2/20/2010	194,688	21,731	21,636		
2/24/2010	183,884	21,852	25,249		
2/27/2010	200,523	22,631	24,313		
3/03/2010	201,540	81,729	83,477		
3/06/2010	216,572	25,856	28,144		
3/10/2010	224,817	25,484	27,239		
3/13/2010	262,519	130,332	132,322		
3/17/2010	161,125	18,978	19,352		
3/20/2010	169,340	20,910	22,803		
3/24/2010	164,102	43,676	46,911		
3/27/2010	179,370	67,710	69,347		
3/31/2010	174,439	84,204	85,776		
4/03/2010	211,435	80,091	96,361		
4/07/2010	211,198	35,845	30,727		
4/10/2010	240,725	26,345	32,692		
4/14/2010	242,088	54,824	59,025		
4/17/2010	302,809	150,084	159,433		
4/21/2010	369,001	42,619	169,657		
4/24/2010	178,034	31,979	149,766		
4/28/2010	170,989	126,945	98,707		
5/01/2010	210,960	74,397	78,825		
5/05/2010	203,839	873,743	185,051		
5/08/2010	213,668	177,536	346,621		
5/12/2010	224,544	24,337	24,139		
5/15/2010	255,204	51,520	37,492		
5/19/2010	258,456	63,046	72,935		
5/22/2010	282,324	32,366	33,792		
5/26/2010	277,333	168,186	353,559		
5/29/2010	335,693	127,083	252,296		
6/02/2010	374,653	184,659	142,110		
6/05/2010	216,938	83,502	88,854		
6/09/2010	211,944	84,891	83,624		
6/12/2010	240,015	258,840	572,029		
6/16/2010	237,498	158,732	144,816		
6/19/2010	260,883	85,394	69,300		
6/23/2010	254,547	63,110	73,128		
6/26/2010	224,895	79,749	80,940		
6/30/2010	194,045	88,944	96,822		
7/03/2010	218,003	54,822	54,276		
7/07/2010	194,472	22,513	23,192		
7/10/2010	219,187	77,385	205,958		
7/14/2010	170,971	41,212	41,997		
7/17/2010	185,505	64,071	85,785		
7/21/2010	177,754	43,826	56,422		
7/24/2010	202,473	23,033	28,202		
7/28/2010	191,646	101,956	103,893		
7/31/2010	223,300	52,516	51,848		

EXHIBIT I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
8/04/2010	167,478	54,420	55,618		
8/07/2010	182,680	931,060	231,066		
8/11/2010	170,793	22,008	25,262		
8/14/2010	196,006	22,555	23,514		
8/18/2010	182,841	44,160	43,271		
8/21/2010	213,457	43,112	42,779		
8/25/2010	159,462	40,354	173,073		
8/28/2010	175,578	71,061	89,159		
9/01/2010	172,745	81,274	51,426		
9/04/2010	200,977	24,839	25,579		
9/08/2010	182,540	86,888	90,746		
9/11/2010	214,403	77,853	220,738		
9/15/2010	211,829	106,528	112,474		
9/18/2010	254,274	899,237	231,663		
9/22/2010	171,392	84,676	87,063		
9/25/2010	189,574	21,912	28,165		
9/29/2010	173,523	59,253	69,954		
10/02/2010	205,782	77,331	84,837		
10/06/2010	190,697	91,356	97,410		
10/09/2010	180,649	40,756	40,147		
10/13/2010	160,746	55,497	60,858		
10/16/2010	182,480	27,382	164,625		
10/20/2010	167,738	43,232	177,998		
10/23/2010	189,656	67,695	80,283		
10/27/2010	181,654	87,676	96,947		
10/30/2010	208,953	109,588	236,974		
11/03/2010	237,010	26,899	163,126		
11/06/2010	279,286	166,605	130,751		
11/10/2010	168,742	72,846	82,050		
11/13/2010	187,876	80,972	90,915		
11/17/2010	176,642	43,026	42,589		
11/20/2010	200,781	86,520	93,819		
11/24/2010	199,647	49,128	53,528		
11/27/2010	199,889	98,384	93,359		
12/01/2010	212,112	870,096	365,453		
12/04/2010	186,839	101,884	400,557		
12/08/2010	164,039	55,902	56,596		
12/11/2010	187,138	30,508	323,996		
12/15/2010	160,196	76,592	240,393		
12/18/2010	178,162	98,844	84,366		
12/22/2010	168,143	30,336	24,114		
12/25/2010	164,435	19,204	19,505		
12/29/2010	158,248	20,071	22,837		
1/01/2011	176,586	29,401	20,782		
1/05/2011	177,406	91,608	106,465		
1/08/2011	200,971	25,627	25,702		
1/12/2011	190,370	99,489	81,339		
1/15/2011	225,734	56,556	64,206		
1/19/2011	222,488	45,538	50,577		
1/22/2011	259,874	32,220	178,449		
1/26/2011	163,717	37,188	41,691		
1/29/2011	183,649	89,637	78,124		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/02/2011	157,531	84,672	62,887		
2/05/2011	196,743	90,252	94,516		
2/09/2011	185,990	70,917	74,842		
2/12/2011	218,685	77,283	82,958		
2/16/2011	240,002	32,218	32,346		
2/19/2011	276,514	132,592	136,372		
2/23/2011	284,099	64,484	66,321		
2/26/2011	329,519	164,688	181,228		
3/02/2011	176,771	19,570	173,029		
3/05/2011	190,960	34,198	29,405		
3/09/2011	174,880	21,528	23,970		
3/12/2011	199,175	74,469	82,056		
3/16/2011	183,247	43,882	186,197		
3/19/2011	214,503	26,292	181,365		
3/23/2011	233,576	30,603	325,183		
3/26/2011	279,509	1,712,749	447,205		
3/30/2011	295,065	126,576	260,528		
* Totals *	25,338,484	13,087,747	13,109,124		

EXHIBIT II

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)

Georgia		4,056,540	4,963,788	1,158,076-	250,828
Illinois		7,356,161	8,908,305	1,230,971-	321,173-
Massachusetts		3,206,095	3,972,108	1,032,402-	266,389
Maryland		4,612,842	3,369,484	1,747,573	504,215-
Michigan		6,665,127	7,687,796	1,006,012-	16,657-
New Jersey		8,274,423	10,056,215	1,351,380-	430,412-
New York		13,753,596	8,922,164	4,272,644	558,788
Ohio		9,225,962	8,471,707	1,005,023	250,768-
POWER BALL					
Texas		13,087,747	13,109,124	192,479	213,856-
Virginia		7,447,569	7,469,531	922,107-	900,145
Washington State		1,296,392	2,052,232	516,771-	239,069-
** Totals **		78,982,454	78,982,454		