Exhibit F

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CERTIFIED PUBLIC ACCOUNTANTS

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Audit Committee and Management
State of New Jersey, Department of Treasury
Division of State Lottery
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This letter includes observations and recommendations with respect to matters that came to our attention in connection with our interim audit procedures of the Northstar New Jersey Lottery Group, LLC ("Northstar") lottery growth management service ("service agreement") expenses for the months ended April 30, 2018 and May 31, 2018. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the Northstar/State of New Jersey, Pension Fund L, Division of State Lottery (the "Lottery") practices and procedures related to compliance with the service agreement.

Audit Objective

The interim audit objective was to determine if the expenses incurred by Northstar were in compliance with the service agreement between the Lottery and Northstar.

Scope

The scope of our interim audit procedures was limited to the expenses and allocations incurred and charged by Northstar to the Lottery under the service agreement for the months ended April 30, 2018 and May 31, 2018.

Methodology

To accomplish our objective, we:

- Performed inquiries with Northstar and Lottery management and key staff to gain an understanding of the policies and procedures in place over the service agreement billing process.
- Reviewed documents related to finance, purchasing, payroll, payables and cash disbursements to gain an understanding of the policies and procedures in place over corporate processes.
- Reviewed the monthly invoice report containing the budgeted, actual and billed expenses for Northstar services for the months ended April 30, 2018 and May 31, 2018.
- Reviewed supporting documentation, including invoices, allocation sheets and payroll registers, for a sample of expenses incurred during April through May of 2018.
- Reviewed the year end budget to actual cost true-up for accuracy.

Observations and Recommendations

Management Fee Expense

We tested the monthly management fee expense by examining the monthly Excel spreadsheets that document the employee's rates and hours charged and allocated to the Lottery for International Gaming Technology ("IGT") and Scientific Games ("Scientific") corporate employees. It was noted that the IGT and Scientific corporate management fee was determined based on estimated rates and hours of corporate staff. We noted several new employees added to the IGT and Scientific support and adjusted hours of service for recurring employees included in the support as compared to previous quarters. In addition, the amounts incurred per the supporting estimate calculation spreadsheets did not agree to the costs included in the monthly invoices for the quarter. As a result, it was not determinable if all employees included in the calculated management fee value charged and their titles were allowable and in line with the rate tiers and other contractual stipulations of this expense. This was a repeat observation from previous quarters.

Manager Expense

For the monthly manager expense, we obtained Northstar's general ledger expense detail that supported expenses incurred for the month. We sampled various expenses and requested payroll registers, invoices, or other supporting documentation for each transaction selected. The transactions selected appeared to be supported and allowable under the terms of the service agreement.

Marketing and Advertising Expenses

For the monthly Marketing and Advertising expense, we obtained Northstar's general ledger detail that supported the amounts incurred for the month. We sampled various expenses and requested invoices and other supporting documentation. The transactions selected appeared to be supported and allowable under the terms of the service agreement.

Other Subcontractor Expenses

For the monthly other subcontractor expense, we obtained Northstar's general ledger expense detail that supported expenses incurred for the month. We noted no expenses in this budget category that required testing.

System Provider Vendor and Provider Printing Fees

For the monthly system provider vendor and provider printing fees, we obtained Northstar's general ledger detail that supported the amounts incurred for the month. We noted expenses for this cost category are based on 1.05% of draw and instant games sales and 1.216% of net sales for games printed through Northstar. We were able to trace the sales totals to supporting documentation and able to recalculate the fees charged at 1.05% of these sales totals without exception. We were also able to trace the sales totals for the allowable games to supporting documentation and able to recalculate the fees charged at 1.216% of these sales totals without exception. System provider vendor fee and system provider printing fee amounts tested appeared to be supported and allowable under the terms of the service agreement.

Pass-Through Expenses

For the monthly pass-through expenses, we obtained Northstar's general ledger detail that supported the amounts incurred for the month. We sampled expenses charged in this category and requested invoices and other supporting documentation. The transactions selected appeared to be supported and allowable under the terms of the service agreement.

This letter is intended solely for the information and use of the audit committee, management and others within the Lottery, and is not intended to be and should not be used by anyone other than those specified parties. We appreciate serving the Lottery and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

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Certified Public Accountants