



*State of Louisiana*  
*Gaming Control Board*

BOBBY JINDAL  
GOVERNOR

DALE A. HALL  
CHAIRMAN

**IN RE: IGUANA'S DAIQUIRI EXPRESS, INC. D/B/A  
IGUANA'S DAIQUIRI EXPRESS  
NO. 3800110025**

**ORDER**

This matter was considered by the Louisiana Gaming Control Board at its meeting of May 16, 2013. The Hearing Officer's order dated April 22, 2013, based on the "Joint Motion for Approval of Compromise and Settlement Agreement" in the matter of the "Notice of Recommendation of Administrative Action" by and between Iguana's Daiquiri Express, Inc. d/b/a Iguana's Daiquiri Express, No. 3800110025, and the State of Louisiana, Department of Public Safety and Corrections, Office of State Police, which is attached hereto and incorporated herein, is **APPROVED**.

**THUS DONE AND SIGNED on this the 16<sup>th</sup> day of May, 2013.**

**LOUISIANA GAMING CONTROL BOARD**

BY:

**VELMA C. ROGERS, VICE-CHAIRMAN**

**LOUISIANA GAMING CONTROL BOARD  
I HEREBY CERTIFY THAT A CERTIFIED  
COPY HAS BEEN MAILED OR SERVED ON  
ALL PARTIES THIS 17<sup>th</sup> DAY  
OF May, 2013**

**APPEAL DOCKET CLERK**

LGCB-2189-13-B

**RECEIVED**

By Natalie B Thurman at 10:52 am, Apr 22, 2013

STATE OF LOUISIANA  
LOUISIANA GAMING CONTROL BOARD  
ADMINISTRATIVE HEARING OFFICE

**RECEIVED**

APR 17 2013

LGCB  
ADMINISTRATIVE HEARING OFFICE

RE: IGUANA'S DAIQUIRI EXPRESS, INC.  
D/B/A IGUANA'S DAIQUIRI EXPRESS

LICENSE NO.: 3800110025

**JOINT MOTION FOR APPROVAL OF COMPROMISE AND  
SETTLEMENT AGREEMENT**

**TO THE HONORABLE ADMINISTRATIVE HEARING OFFICER:**

NOW COME the State of Louisiana, Department of Public Safety and Corrections, Office of State Police (hereinafter, the "Division") and Iguana's Daiquiri Express, Inc. d/b/a Iguana's Daiquiri Express (hereinafter, "Iguana's"), who file this Joint Motion for Approval of Compromise and Settlement Agreement, and in support thereof would respectively show unto the Hearing Officer as follows:

1.

The Division and Iguana's are desirous of compromising and settling all disputes between them relative to the referenced administrative proceeding. In connection therewith, the parties have entered into a Compromise and Settlement Agreement which by its terms will become effective upon approval by the Administrative Hearing Office and the Louisiana Gaming Control Board.

2.

A true and correct copy of the proposed Compromise and Settlement Agreement is attached hereto as Exhibit "A" and incorporated by reference for all purposes.

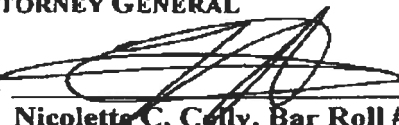
TRUE COPY  
  
Representative  
Louisiana Gaming Control Board

**WHEREFORE, PREMISES CONSIDERED**, the Division and Iguana's respectfully request that this Honorable Administrative Hearing Officer approve the parties' Compromise and Settlement Agreement.

Respectfully Submitted,

By:   
**Terry Landry**  
123 Eldorado Street  
Buras, LA 70041  
Telephone: (504) 912-4675  
*100% Owner of Iguana's*

**JAMES D. "BUDDY" CALDWELL,  
ATTORNEY GENERAL**

By:   
**Nicolette C. Celly, Bar Roll #31527**  
Assistant Attorney General  
1885 North Third Street, 5<sup>th</sup> Floor  
Baton Rouge, Louisiana 70802  
Telephone: (225) 326-6500  
Facsimile: (225) 326-6599  
*Counsel for the Office of State Police*

**STATE OF LOUISIANA**  
**LOUISIANA GAMING CONTROL BOARD**  
**ADMINISTRATIVE HEARING OFFICE**

**RE: IGUANA'S DAIQUIRI EXPRESS, INC.**  
**D/B/A IGUANA'S DAIQUIRI EXPRESS**

**LICENSE NO.: 3800110025**

**COMPROMISE AND SETTLEMENT AGREEMENT**

The State of Louisiana, Department of Public Safety and Corrections, Office of State Police (hereinafter, the "Division") and Iguana's Daiquiri Express, Inc. d/b/a Iguana's Daiquiri Express (hereinafter, "Iguana's"), do hereby represent and agree as follows:

**WHEREAS**, the Louisiana Gaming Control Board has sent an Amended Notice of Recommendation of Administrative Action to Iguana's, which Notice contains allegations of certain violations of Louisiana Gaming Control Law; and

**WHEREAS**, the issues raised by said Notice are set for hearing before the Louisiana Gaming Control Board Administrative Hearing Office on April 22, 2013<sup>1</sup>; and

**WHEREAS**, the Division and Iguana's are desirous of fully and finally compromising and settling all issues and disputes arising out of and in connection with said notice;

**NOW, THEREFORE**, in consideration of the foregoing, the parties hereto do hereby agree and stipulate as follows:

**STIPULATIONS**

1. On June 27, 2012, the Louisiana Department of Revenue ("LDR") notified the Division that Terry Landry, the 100% owner of Iguana's, was delinquent in the filing and payment of his state returns and taxes.<sup>2</sup>

<sup>1</sup> Exhibit 1 - Amended Notice of Recommendation of Administrative Action signed on February 22, 2013.

<sup>2</sup> Exhibit 2 - Individual Consent to Disclose Louisiana Tax Information/Clearance Form certified on June 25, 2012.

2. On July 16, 2012, the Internal Revenue Service ("IRS") notified the Division that Iguana's was delinquent in the filing and payment of its federal returns and taxes.<sup>3</sup>
3. On November 1, 2012, a 30-day demand letter was sent to the mailing address of Iguana's by USPS certified mail. The letter stated that the licensee had 30 days from receipt of the letter to resolve the tax delinquencies. On November 6, 2012, the 30-day demand letter was delivered at the licensee's mailing address.<sup>4</sup>
4. On January 7, 2013, Iguana's was granted a tax clearance by the IRS.<sup>5</sup>
5. On February 14, 2013, Terry Landry was granted a tax clearance by the LDR.<sup>6</sup>
6. Iguana's failed to remain current in the filing and payment of its federal returns and taxes.
7. Terry Landry failed to remain current in the filing and payment of his state returns and taxes.

#### **TERMS AND CONDITIONS**

1. In lieu of administrative action, Iguana's will pay a penalty of FIVE HUNDRED DOLLARS and No/100 (\$500.00) for its violation of LAC 42:XI.2405(B)(1)(b) and LAC 42:XI.2417(A)(1).
2. The Division hereby agrees that payment of a penalty of FIVE HUNDRED DOLLARS and No/100 (\$500.00) shall be in full and final settlement of all matters set forth in the Notice of Recommendation of Administrative Action for Iguana's violation of LAC 42:XI.2405(B)(1)(b) and LAC 42:XI.2417(A)(1).

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<sup>3</sup> Exhibit 3 – Business Consent to Disclose Federal Tax Information/Clearance Form certified on July 12, 2012.

<sup>4</sup> Exhibit 4 - Copy of letter and Domestic Return Receipt ("green card").

<sup>5</sup> Exhibit 5 – Department of the Treasury Internal Revenue Service letter; Federal Tax Clearances Granted on January 7, 2013.

<sup>6</sup> Exhibit 6 – Individual Consent to Disclose Louisiana Tax Information/Clearance Form certified on February 14, 2013.

3. The Division reserves the right to take into consideration this admitted violation in connection with any future investigation, violation or assessment of penalty and in connection with any future assessments of Iguana's suitability.

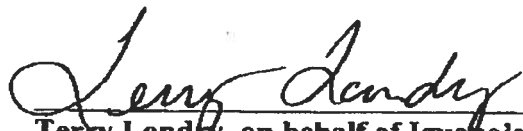
4. The terms of this Compromise and Settlement Agreement shall be interpreted under the laws of the State of Louisiana.

5. This Compromise and Settlement Agreement constitutes the entire agreement between the Division and Iguana's, pertaining to the subject matter contained herein and supersedes all prior and contemporaneous agreements, representations and understandings of the parties.

6. This Compromise and Settlement Agreement is subject to approval by the Hearing Officer and the Louisiana Gaming Control Board. It is expressly understood that if this proposed settlement is approved by the Hearing Officer, this agreement is not thereby executory, but will be submitted to the Louisiana Gaming Control Board for its determination as to whether to approve same or to remand the matter to the Hearing Officer for a full hearing on the merits.

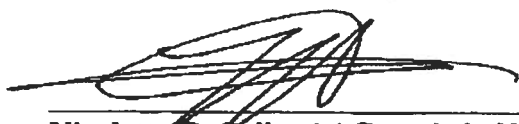
7. If approved, Iguana's agrees to make full payment of the civil penalty within fifteen (15) days of approval of this settlement by the Louisiana Gaming Control Board. Iguana's agrees that failure to meet this requirement shall result in immediate suspension of the Type 1 video draw poker gaming license without the necessity of any further administrative action until such time as the penalty is paid in full.

I have read this entire Compromise and Settlement Agreement and agree to all stipulations and terms and conditions hereof.



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**Terry Landry, on behalf of Iguana's Daiquiri, Express, Inc.  
d/b/a Iguana's Daiquiri Express**



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**Nicolette C. Colly, AAG, on behalf of  
State of Louisiana, Department of Public Safety &  
Corrections, Office of State Police**

STATE OF LOUISIANA  
LOUISIANA GAMING CONTROL BOARD  
ADMINISTRATIVE HEARING OFFICE

RE: IGUANA'S DAIQUIRI EXPRESS, INC.  
D/B/A IGUANA'S DAIQUIRI EXPRESS

LICENSE NO.: 3800110025

ORDER

BE IT REMEMBERED that on the 2nd day of April, 2013, came on for consideration the Joint Motion for Approval of Compromise and Settlement Agreement, and the parties having appeared by and through their respective attorneys of record, and the Hearing Officer having considered the pleadings on file, the proposed Compromise and Settlement Agreement, and the said Motion, and it appearing to the Hearing Officer that the said Compromise and Settlement Agreement should be approved; it is, therefore,

**ORDERED, ADJUDGED, AND DECREED** that the Compromise and Settlement Agreement attached to the parties' Joint Motion for Approval of Compromise and Settlement Agreement be, and the same is hereby, **APPROVED**; that the Licensee must pay a penalty of **FIVE HUNDRED DOLLARS and No/100 (\$500.00)** to the Division within fifteen (15) days of approval by the Louisiana Gaming Control Board. Failure to do so shall result in the immediate suspension of the gaming license without the necessity of any further administrative action until such time as the penalty is paid in full.

SIGNED AND ENTERED this 2nd day of April, 2013, in Baton

LOUISIANA GAMING CONTROL BOARD  
PAT A. BENTLEY  
Baton Rouge, Louisiana  
APR 2 2013  
ADMINISTRATIVE HEARING OFFICE

HEARING OFFICER  
A TRUE COPY ATTEST  
LOUISIANA GAMING CONTROL BOARD  
HEARING OFFICE  
BATON ROUGE, LA 4-22-13  
BY: CLERK

cc: Terry Landry  
Nicolette Coley  
Sgt. Lunell Stribley





*State of Louisiana*  
*Gaming Control Board*

**BOBBY JINDAL**  
GOVERNOR

**DALE A. HALL**  
CHAIRMAN

Iguana's Daiquiri Express, Inc.  
d/b/a Iguana's Daiquiri Express  
123 Eldorado Street  
Buras, LA 70041

License No.: 3800110025  
Certified Mail No. 7008 1830 0001 2342 8928

**AMENDED NOTICE OF RECOMMENDATION  
OF ADMINISTRATIVE ACTION**

Pursuant to the authority of the Louisiana Gaming Control Law, La. R. S. 27:1, et seq., the Louisiana Office of State Police has recommended to the Louisiana Gaming Control Board that administrative action be taken in regard to the Type 1 license of Iguana's Daiquiri Express, Inc. d/b/a Iguana's Daiquiri Express. The recommendation is based on the provisions of LAC 42:XI.2405(B)(1)(b), LAC 42:XI.2417(A)(1), and the following allegations:

On June 27, 2012, the Louisiana Department of Revenue ("LDR") notified the Division that Terry Landry, the 100% owner of Iguana's, was delinquent in the filing and payment of his state returns and taxes.

On July 16, 2012, the Internal Revenue Service ("IRS") notified the Division that Iguana's was delinquent in the filing and payment of its federal returns and taxes.

On November 1, 2012, a 30-day demand letter was sent to the mailing address of Iguana's by USPS certified mail. The letter stated that the licensee had 30 days to resolve the tax delinquencies. On November 6, 2012, the 30-day demand letter was delivered at the licensee's mailing address.

On January 7, 2013, Iguana's was granted a tax clearance by the IRS. On February 14, 2013, Terry Landry was granted a tax clearance by the LDR.

Iguana's failed to remain current in the filing and payment of its federal returns and taxes. Terry Landry failed to remain current in the filing and payment of his state returns and taxes.

Please be advised that an administrative hearing will be held regarding this matter before an Administrative Hearing Officer for the Louisiana Gaming Control Board.

LGCB-2021-13

7901 Independence Boulevard, Building A, Baton Rouge, LA 70806  
Phone: (225) 925-1846 Fax: (225) 925-1917



Within 30 days of confirmation of your receipt of this Notice of Recommendation of Administrative Action, you will receive a Notice of Hearing from the docket clerk for the Administrative Hearing Officer providing the date, time and place of your scheduled hearing.

The hearing will be conducted in accordance with the provisions of the Administrative Procedure Act, LA R.S. 49:950, et seq. After due proceedings, the Hearing Officer may impose a penalty and/or take any other administrative action allowed by statute or regulation including, but not limited to, suspension or revocation.

You may have an attorney represent you at the hearing at your own expense. If you or your attorney is unable to attend the aforementioned hearing, please request a continuance, in writing, addressed to the Administrative Docket Clerk at the address below.

Administrative Docket Clerk  
Louisiana Gaming Control Board  
224 Florida Street, Suite 202  
Baton Rouge, LA 70801  
(225) 219-4515 phone  
(225) 219-4518 fax

Signed on this the 22 day of February, 2013.

Sincerely,

**LOUISIANA GAMING CONTROL BOARD**

BY:

DAH  
DALE A. HALL, CHAIRMAN

DAH/NCC/ksd



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3890 HUDS  
Tanya's Paigui Express

**LOUISIANA GAMING CONTROL BOARD  
LOUISIANA DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
OFFICE OF STATE POLICE  
GAMING ENFORCEMENT SECTION**

**INDIVIDUAL CONSENT TO DISCLOSE LOUISIANA TAX INFORMATION / CLEARANCE FORM**

I authorize the Louisiana Department of Revenue (LDR) to disclose any of my returns and return information to the Louisiana Gaming Control Board and the Louisiana State Police Gaming Enforcement Section.

I also authorize the Louisiana Department of Revenue to disclose this information to any person to the extent the Louisiana Department of Revenue deems necessary to clarify any matter pertaining to this information that is published, discussed, or otherwise disseminated in the public record.

I am aware that without this authorization, my returns and return information are confidential and are protected by law under Louisiana statutes.

Legal Name of Taxpayer: TERRY L. LANDRY		Taxpayer's Social Security Number: [REDACTED]	
Current Mailing Address of Taxpayer: 125 ELDORADO STREET	City: BURAS	State: LA	Zip Code: 70041
Taxpayer's Signature Authorizing Release of Information: <i>Terry L. Landry</i>		Date of Release: 4/03/2012	

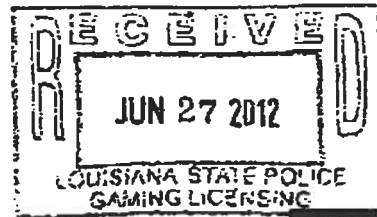
Louisiana Administrative Code 42:XL2405.B.1.b, require that all applicants for a license and licensees shall be current in filing all applicable tax returns and in the payment of all taxes, interest and penalties owed to all appropriate local taxing authorities, the state of Louisiana and the Internal Revenue Service, excluding contested amounts pursuant to applicable statutes, and excluding items for which the Department of Revenue and Taxation and the Internal Revenue Service have accepted a payment schedule of back taxes.

The signature of the Louisiana Department of Revenue agent identified below certifies that an inquiry regarding the current tax status of the taxpayer identified above has been performed with the status indicated below.

A tax clearance is:                      Granted                      Unable to be granted at this time

x *Henry Meyer* TTC mgr  
Signature and Title of Revenue Service Representative

6-25-12  
Date of Certification



R  
3800110025

**LOUISIANA GAMING CONTROL BOARD  
LOUISIANA DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
OFFICE OF STATE POLICE  
GAMING ENFORCEMENT SECTION**

**BUSINESS CONSENT TO DISCLOSE FEDERAL TAX INFORMATION / CLEARANCE FORM**

I authorize the U.S. Department of Treasury and the Bureau of Internal Revenue Service (IRS) to disclose any of my returns and return information to the Louisiana Gaming Control Board and the Louisiana State Police Gaming Enforcement Section.

I also authorize the Internal Revenue Service to disclose this information to any person to the extent the Internal Revenue Service deems necessary to clarify any matter pertaining to this information that is published, discussed, or otherwise disseminated in the public record.

I am aware that without this authorization, my returns and return information are confidential and are protected by law under the Internal Revenue Code and the applicable Louisiana statutes.

Legal Name of Company: IGUANA'S DAILY EXPRESS		Federal Tax Identification Number: [REDACTED]	
Current Mailing Address of Taxpayer: 125 ELDORADO STREET		City: BURAS	State: LA Zip Code: 70041
Taxpayer's Signature Authorizing Release of Information: <i>Terry Dandley</i>		Date of Release: 4/30/12	

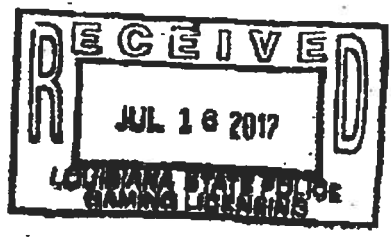
Louisiana Administrative Code 42:XL2405, R.1.b, require that all applicants for a license and licensees shall be current in filing all applicable tax returns and in the payment of all taxes, interest and penalties owed to all appropriate local taxing authorities, the state of Louisiana and the Internal Revenue Service, including corrected amounts pursuant to applicable statutes, and excluding items for which the Department of Revenue and Taxation and the Internal Revenue Service have accepted a payment schedule of back taxes.

The signature of the Internal Revenue Service agent identified below certifies that an inquiry regarding the current tax status of the taxpayer identified above has been performed with the status indicated below.

A tax clearance is:                      Granted                      Unable to be granted at this time

*Rubell Dandley* TE, NTECP  
Signature and Title of Revenue Service Representative

                     JUL 12 2012  
Date of Certification



**BOBBY JINDAL**  
GOVERNOR



**MICHAEL D. EDMONSON, COLONEL**  
DEPUTY SECRETARY

**State of Louisiana**  
*Department of Public Safety and Corrections*  
*Public Safety Services*


November 1, 2012  
LIC-12-0928  
Certified Mail #7008 1300 0000 1899 3108

Iguana's Daiquiri Express, Inc. d/b/a Iguana's Daiquiri Express  
ATTN: Terry Landry  
123 Eldorado Street  
Buras, LA 70041

Terry Landry,

In conjunction with the suitability investigation conducted by the Gaming Enforcement Division it is imperative that all federal and state taxes associated with the application are current. The Internal Revenue Service has reported that Iguana's Daiquiri Express, Inc. is delinquent with taxes. The Louisiana Department of Revenue has reported that Terry Landry is delinquent with taxes. To resolve the problem, please call Mr. Bob Rackers of the Internal Revenue Service and Henry Mayes of the Louisiana Department of Revenue. Mr. Rackers' telephone number is: (859) 669-5689 and Mr. Mayes' telephone number is: (504) 568-5233.

Should you fail to rectify your tax problem within thirty (30) calendar days of receipt of this letter, the Gaming Enforcement Division will revoke your license pursuant the authority of LRS 27:308. Any questions you may have regarding this matter should be directed to the attention of:

  
TFC. Zuleika Joseph # 2276  
Louisiana State Police  
BOI - Gaming Enforcement Division  
Phone (504) 310-7031  
Fax (504) 568-8639  
1450 Poydras Street, Suite 1300  
New Orleans, LA 70112

**COURTESY • LOYALTY • SERVICE**  
"An Equal Opportunity Employer"  
P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

**IGNARD'S Dauphin Express**  
**ATTN: Jerry Landry**  
**123 Eldorado St.**  
**New Orleans, LA 70041**

2. Article Number

(Transfer from service label)

7 1 44  
 2102 AON SO  
 7008 1300 0000 1899 3108

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X **General Delivery**  Agent  Addressee

B. Received by (Printed Name)

C. Date of Delivery  
 11-6-72

D. Is delivery address different from item 1?  Yes  No  
 If YES, enter delivery address below:

3. Service Type

- Certified Mail  Express Mail
- Registered  Return Receipt for Merchandise
- Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

07 January 2013

Internal Revenue Service  
201 W Rivercenter Blvd  
Stop 5702A  
Covington, KY 41011

Person to Contact  
Bob Rackers  
Tax Examiner  
National Tip Reporting Compliance  
Program

Louisiana State Police  
Christine Zeno  
7919 Independence Blvd, A-28  
Baton Rouge, LA 70806-6409

Contact Telephone Number:  
(859)869-5689  
Fax Number:  
(859)869-3975

Dear Ms. Zeno:

The Louisiana gaming license applicant(s) shown on the attached list were initially denied a Federal tax clearance. The Federal tax compliance and/or payment issues for these individuals have now been resolved. As such, we are pleased to grant Federal tax clearances for these applicants. Please let me know if you have any questions.


Sincerely yours,

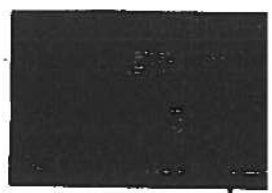
Bob Rackers, Tax Examiner  
NTRCP

**Federal Tax Clearances Granted**

Applicant Name	SSN/EIN
iguera's Daiquiri Express	[REDACTED]

Federal Tax Clearances Granted: Date JAN 07 2013

  
By: Bob Rackers, Tax Examiner - NTRCP  
Internal Revenue Service



R  
3800 HUBS  
Iguana's Paigui Express

**LOUISIANA GAMING CONTROL BOARD  
LOUISIANA DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
OFFICE OF STATE POLICE  
GAMING ENFORCEMENT SECTION**

**INDIVIDUAL CONSENT TO ENCLOSE LOUISIANA TAX INFORMATION / CLEARANCE FORM**

I authorize the Louisiana Department of Revenue to disclose any of my returns and return information to the Louisiana Gaming Control Board and the Louisiana Department of Public Safety and Corrections Gaming Enforcement Section.

I also authorize the Louisiana Department of Revenue to disclose this information to any person to the extent the Louisiana Department of Revenue is authorized to disclose this information that is published, disclosed, or otherwise made available to the public.

I am aware that without this authorization, my returns and return information are confidential and are protected by law under Louisiana's statute.

Legal Name of Taxpayer: <b>TERRY L. LANDRY</b>		Taxpayer's Social Security Number: <b>[REDACTED]</b>	
Contributing Address of Taxpayer: <b>128 ELDORADO STREET</b>		City: <b>SLUDAS</b>	Zip Code: <b>70841</b>
Taxpayer's Signature Authorizing Release of Information: <i>Terry L. Landry</i>		Date of Release: <b>4/20/13</b>	

Louisiana Administrative Code 48:202.2(5) B, 1, A, requires that all applicants for a license and licensee shall be current in filing all applicable tax returns and in the payment of all taxes. Applicant and payor shall consent to all appropriate local taxing authorities, the State of Louisiana and the Internal Revenue Service, including voluntary amounts pursuant to applicable statute, and to the use of their information for tax purposes and to the Internal Revenue Service have access to their information for tax purposes.

The signature of the taxpayer on this form certifies that an affidavit regarding the accuracy of the information provided herein is being submitted with the return indicated below.

A tax clearance is:  **Granted**       **Unable to be granted at this time**

X *Jessie Theodore*      **02/17/13**  
 Signature of Taxpayer      Date of Certification

