

BALLY'S CORPORATION
PROCEDURES FOR HANDLING COMMUNICATIONS TO THE BOARD OF
DIRECTORS AND ITS COMMITTEES

Purposes

In order to facilitate the access of the shareholders of Bally's Corporation (the "**Company**") and any other group or person interested in the Company to the members of the Board (including without limitation the chairman of each standing committee of the Board), the Company has established the following procedures, which govern the receipt, handling and retention of communications from such persons to the Board of Directors or any member or group of members thereof.

Receipt of Communications

Shareholders and other interested parties may communicate with the Company's Board of Directors as a group or with the chairman of the Audit Committee, the Compensation Committee or the Nominating and Corporate Governance Committee by sending an email to Craig Eaton at craig@ballys.com or by writing to such group or person at c/o Bally's Corporation., 100 Westminster Street, Providence, RI 02903, Attention: General Counsel. Communications that are intended specifically for any other group of directors, such as the non-management directors as a group, or for any individual director should also be sent to the attention of the General Counsel at the address above or via email to the email above and should clearly state the individual director or group of directors that is the intended recipient of the communication.

Handling of Communications

All communications subject to these procedures, whether received by mail or email, will be routed directly to the General Counsel. The General Counsel will review each communication and, following such review, determine whether or not the communication is appropriate for delivery to the director or group of directors to whom it is addressed. The General Counsel may confer with other members of the Company's senior management in reviewing such communications and making such determination. Communications that, in the judgment of the General Counsel, are communications regarding individual grievances or other interests that are personal to the party submitting the communication and could not reasonably be construed to be of concern to security holders or other constituencies of the Company, of a marketing nature, or otherwise extraneous, nature will not be furnished to the intended recipient and the General Counsel is authorized to disregard such communications. If, in the judgment of the General Counsel, any communication pertains to an "Accounting Matter," such communication will be forwarded to and reviewed by the Chief Financial Officer.

Communications that, in the judgment of the General Counsel, are appropriate for delivery to the director or group of directors to whom they are addressed will, unless requiring immediate attention, be assembled and delivered to the intended recipients on a periodic basis, generally at or in advance of each regularly scheduled meeting of the

Board of Directors, and will be organized in some fashion designated to facilitate the review thereof by the applicable director or group of directors. Any communication that, in the judgment of the General Counsel, requires immediate attention will be promptly delivered to the director or group of directors to whom such communication is addressed. The General Counsel may accompany any communications delivered to the directors with materials or analyses that the General Counsel believes may be useful to the directors in the consideration of the communications. The General Counsel may immediately investigate and take any action he believes is necessary or appropriate in response to any matter raised in any communication. At least quarterly, the General Counsel will report promptly to the Board of Directors the actions taken, since the last report, in response to matters raised in any communication.

The correspondence log, summaries of electronic submissions, and, where appropriate, documentation of related materials will regularly be provided to the Board and will be available for review by any interested director on request. Contact procedures will be described in the proxy statement for each annual meeting of shareholders and will be posted on the Company's internet site.

Retention of Communications

The Company will retain all documentation, in any form, that relates to a communication from a shareholder or other interested party subject to these policies, (other than any communication that the General Counsel has determined to be of an extraneous nature) in accordance with the Company's document retention policies.