

Exhibit VIII.A.7.a – Financing Source Financial Statements

Submit as Exhibit VIII.A.7.a. for the Applicant and each Financing Source, (i) audited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. Generally Accepted Accounting Principles (“GAAP”) for each of the last five (5) fiscal years; and (ii) for any fiscal quarter(s) of the current fiscal year that have ended before the date Applications are due, unaudited quarterly financial statements. If, for any entity, audited annual financial statements are unavailable for any given period, provide unaudited annual financial statements prepared in accordance with GAAP. For any individual, provide annual financial statements along with an attestation by such individual that such statements are true and accurate.

Annual and quarterly financial statements can be found at the links corresponding to each entity:

- Churchill Downs Incorporated (consolidated financials, which includes MVGR, LLC):
 - o <http://ir.churchilldownsincorporated.com/financials.cfm>, or alternatively,
 - o <http://www.sec.gov/cgi-bin/browse-edgar?CIK=CHDN&Find=Search&owner=exclude&action=getcompany>
- Credit Suisse:
 - o <https://www.credit-suisse.com/investors/en/information/overview.jsp>, or alternatively,
 - o <http://www.sec.gov/cgi-bin/browse-edgar?CIK=cs&Find=Search&owner=exclude&action=getcompany>
- Macquarie Capital
 - o <http://www.macquarie.com.au/mgl/au/about-macquarie-group/investor-relations/financial-disclosure>, or alternatively,
 - o <http://www.asx.com.au/asx/research/companyInfo.do?by=asxCode&asxCode=MQG>
- RBS Citizens
 - o <http://www.investors.rbs.com>
 - o Note: The Royal Bank of Scotland filed documents with the SEC for an IPO of its Citizens shares in the US, under the ticker CFG. When this IPO occurs later in 2014, the Citizens filings will be available on EDGAR.

