

Exhibit VIII.A.13. (Tax Audit):

Exhibit VIII.A.13. a description of any delinquencies in the payment of or in dispute over the filings concerning or the payment of any fees or tax required under any Federal, state or municipal law within the past ten (10) years by an Applicant Party.

This exhibit will be provided under separate cover for Hudson Valley Gaming, LLC and related parties.

Newburgh Casino Associates, LLC and its related parties have no further applicable information.