

Exhibit VIII.C.7.g (Names of Hotels of Comparable Quality):

Submit as Exhibit VIII.C.7.g. names of hotels of comparable quality to that of the proposed hotel(s) at the Gaming Facility.

Hudson Valley Casino & Resort will be a full-service hospitality destination. With approximately 7,591 rooms in the total market, the large majority of hotel rooms currently are positioned between Economy to Upper Midscale (75% of total rooms). Approximately 18% are Upscale and only 2% are considered Upper Upscale.

Given the unique design, size and scope, amenities offered and target demographics, Hudson Valley Casino & Resort is clearly differentiated from the existing hotels positioned in the smallest tiers of available rooms, and thus will create its own niche in the market. The property will be comparable in quality to Fallsview Casino Resort, developed by Falls Management Company, of which Neil Bluhm is the Chairman and Greg Carlin is a board member.

Please refer to [Attachment "A" of Exhibit VIII.A.15.a](#) for pictures of Fallsview Casino Resort.