

Exhibit VIII.C.9.b (Marketing of Entertainment Venues):

Submit as Exhibit VIII.C.9.b. a description of how the entertainment venues proposed for the Project Site are distinguished (whether by design or intended use) and intended to complement the impacted live entertainment venues identified pursuant to Item IX.B.2.

Hudson Valley Casino & Resort intends to differentiate their entertainment program from the current marketplace from a design, use and programming perspective. Thus, the multi-use event center facility will not compete with local and regional entertainment offerings but instead enhance the overall region as a complete entertainment destination.

From a design perspective, the size, event stage, audio visual capacity and the interior look and feel will be unique in the market. Given its capacity potential, the Event Center will have the flexibility to be used for multiple programs simultaneously and/or one large facility-wide activity. This allows the operator to find many uses for the venue, from a meeting and tradeshow space to a casino party, internal employee event, and of course an entertainment center. With regards to programming, the goal will be to use this room for functions which bring new business to the resort and overall market. Event calendar opportunities that will be explored include Asian Entertainment, Boxing, MMA, and even touring acts not currently booking in the region.

As outlined prior, the resort's goal is to work collaboratively with entertainment venues in the region to both support and attract new business. Hudson Valley Casino & Resort intends to help broaden the visibility of the entertainment offered in the region which will be to the benefit of other entertainment and hospitality operators in the market. Guests searching out entertainment experiences will find a wide range of products available at various venues and will stay in the resort and other hotel properties and partake of multiple entertainment programs while they are in the general area.