

EXHIBIT VIII.A.7.a Financial Statements and Audit Report Mohegan Sun at The Concord

The Applicant has not had active operations since its formation and, except for the one financial statement provided with its Gaming Facility License Application Form as Attachment 32A, no financial statement has been prepared for the Applicant.

The Manager has also not had active operations since its formation. For audited financial statements of the Mohegan Tribal Gaming Authority, the ultimate parent of the Manager and the proposed owner of 50.1% of the Applicant, see Exhibit VIII.A.9 and the SEC filings referred to therein.