Exhibit X.B.1 Human Resources Practices MOHEGAN SUN AT THE CONCORD

Establishing career advancement opportunities

In our hiring process, we use a social approach geared towards finding team members that exhibit a fun, friendly and positive attitude. Therefore, our approach is much less focused on technical skills and more focused on interpersonal skills. This allows for opportunity across a broad spectrum of applicants and leads to a diverse workforce. We believe that we can train a team member for a position, but the one quality that all of our team members possess is an eagerness to serve and help others. Once someone is selected as part of our team, there are many opportunities to grow and develop with Mohegan Sun. Internal team members fill over 90% of our supervisory and management positions. Every position that becomes available at Mohegan Sun is posted internally first, before it is posted externally. Our internal interview process is one that allows all team members the opportunity to apply for the position and receive an interview. Once a team member is selected for internal promotion, there are many tools to help that person to develop her skill set.

Mohegan Sun prides itself on the quality of the job applicants we attract, the quality of team members we employ, and our ability to retain our employees. Statistics from the 2013 East Region Hospitality Comp Data Survey, which is included as Attachment X.B.1.1, show that year-to-year turnover within hospitality companies throughout the Northeast was approximately 40.4%. Comparatively, Mohegan Sun properties in Connecticut and Pennsylvania showed turnover of 4.69% and 23% respectively. Attachment X.B.1.2 details this. In a recent Employee Opinion Survey carried out by independent group, Sterling Research Group LLC, 94.1% of employees responded that they enjoy their job at Mohegan Sun. A report summarizing this survey is included as AttachmentX.B.1.3 We pride ourselves on developing a culture that encourages personal growth, career development, promotion and overall satisfaction every day. We believe that we have created a company where our employees do not just find a job, they find a career.

We have found that transfer and promotion opportunities are the key to keep our team members engaged and motivated within our organization. Mohegan Sun takes pride in being an employer of choice and having an excellent retention record. When a potential team member interviews with our organization, the discussion always involves the opportunity for growth and promotion. We have had thousands of team members who start in front line positions and quickly move up in the organization. For example:

- A Cage Cashier who joined us part time, moved to an Administrative Scheduling position in Food and Beverage, then became a Beverage Supervisor and is now a Beverage Manager in less than three years.
- A Pastry Cook who moved to a Slot Attendant role, then a Slot Supervisor, Slot Floor Manager and is now a Director of Slot Operations.
- A Restaurant Server who moved to a Banquet Supervisor and is now a Banquet Manager of a large Convention Center.

These are examples of the commitment to employee development and promotion that is central to our excellent retention levels. New hires know that joining Mohegan Sun is not about just a job, but rather an opportunity for a career. In just over seven years of operation in Pennsylvania, our Pocono Downs property has promoted over 700 individuals into new positions and we have a similar record in Connecticut. We will adapt this philosophy at our Mohegan Sun at the Concord facility to allow continual growth opportunities for our employees.

Employee Resources

We understand that our team members are our company's number one asset. Therefore, it is of the utmost importance that we ensure that team members are provided with a work environment that is supportive, welcoming, fun and friendly. From the first day, team members are welcomed into an environment where free lunch is provided every day. The work environment is filled with amenities and conveniences, such as relaxing team break areas, onsite pharmacy and fitness center and much more. Wardrobe for many positions is provided at no cost so that new team members don't have to worry about anything except showing up. In Connecticut, we have provided team members with the convenience of onsite childcare with Bright Horizons Family Solutions, based out of Watertown, Massachusetts. This organization provides high quality childcare and education and allows Mohegan Sun team members flexibility and ease in establishing their schedules. In addition, we have a comprehensive Team Member Life Assistance Program that assists team members 24 hours a day. Services such as legal consultation, senior care, counseling services, and estate planning and travel assistance are just some of the items covered under our plan (see Attachment X.B.1.4).

At Mohegan Sun we truly believe that our team members are key to our success, and we make it a priority to treat them with respect and ensure that they enjoy working for us. We believe that the success of a business is based around service and that service must first start with the team members we employ. If our team is happy coming to work, they will share that excitement with the guests coming through our doors. Therefore, one of the most essential aspects of our business is our team member morale. Mohegan Sun has been noted for its workplace environment, treatment of team members and its outreach in the community. Mohegan Sun has been honored with an award from the Luzerne-Wyoming Counties Employment Coalition for outstanding support of employees with disabilities, included here as Attachment X.B.1.5, and similarly by the Governor of Connecticut, as shown in Attachment X.B.1.6. In the past year, Mohegan Sun at Pocono Downs was named the Northeastern Pennsylvania Rainbow Awards Outstanding Corporation. You can see a description of this honor at the following link http://www.youtube.com/watch?v=bpzJZPZ-Pr4. Other honors include winning a Scranton Area Growth and Excellence Award (SAGE Award) for Pride and Progress for our continued

Providing Educational Opportunity

It has always been a policy at Mohegan Sun to provide educational opportunity outside of the trainings offered on property. We provide tuition reimbursement to assist the educational development of team members who attend accredited colleges, universities, or other recognized training organizations (i.e. American Management Association, local trade school/associations, I.S. training organizations, industry

associations). Our comprehensive approach to training has helped thousands of team members find a career path that they are passionate and excited about. It is one of the reasons why we have such a large pool of applicants for any position that becomes available. It is a known part of our culture that if you come onboard with us, the opportunities for growth are present every day. Team members from Mohegan Sun at the Concord facility would be able to take advantage of similar educational opportunities.

On-Site Childcare

In Connecticut, we have provided team members with the convenience of onsite childcare with Bright Horizons Family Solutions, based out of Watertown, Massachusetts. This organization provides high quality childcare and education and allows Mohegan Sun team members flexibility and ease in establishing their schedules.

With more two parent working families, access to high quality child care and work/life supports has become more critical than ever. High quality, dependable child care can be especially hard to find in non-metropolitan areas where there are not large numbers of employers, making it difficult for employees to get to work. Recognizing this, the Tribe decided to work with Bright Horizons to create a program on the reservation with qualified teachers, a stimulating curriculum and standards that meet or exceed the highest licensing and accreditation expectations. The center is the only child care center in the area accredited by the National Association for the Education of Young Children (NAEYC).

The Tribe subsidizes the center and supports the operating expenses associated with the maintenance of the facility. These critical supports help to keep tuition rates affordable and competitive with other child care options in the local community. Since opening, the center has served thousands of families and because it is open all but four days a year, Mohegan Sun employees are better able to accommodate work schedules and take additional shifts if they are interested. We hope to partner with a similar childcare provider and create a similar on-site child care facility at Mohegan Sun at the Concord.

Employee Training to Recognize Problem Gambling

To assist our team members with any issues they may face during work, we train our team members in the area of problem and compulsive gambling as well as responsible alcohol management. We train our new hires during their first day in these areas, as well as provide continued refresher training from year to year. In Pennsylvania, we immediately forged a relationship with the Council on Compulsive Gambling of PA, who assists with providing an updated training every single year. We have a similar relationship with the Massachusetts Council on Compulsive Gambling. In addition, we have a certified Responsible Alcohol Management Program (RAMP) facilitator who trains all team members engaged in the sale, service or regulation process of alcohol on property. We plan on partnering with the appropriate New York organizations to put together a similar training program for our team members at Mohegan Sun at the Concord.