

**EXHIBIT VIII.C.2.c. OWNERSHIP OF LAND MOHEGAN SUN AT THE CONCORD**

The land required for the Mohegan Sun Hotel and Casino will be contributed (deeded) to Concord Kiamesha LLC as a part of the equity of the BKC Casino Group, LLC. An audited Schedule of Project Costs dated as of May 31, 2011 prepared by the accounting firm of J.H. Cohn LLP (copy attached) indicates the cost of land at that date to be \$10,554,382. No further land has been acquired since that date.

**Report of Independent Public Accountants**

To the Partners  
Concord Resort Casino and Hotel Development Project

We have audited the accompanying schedule of project costs relating to the Concord Resort Casino and Hotel Development Project (the "Project") for the period from January 1, 1999 (inception) through May 31, 2011. This schedule is the responsibility of the Project's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of project costs is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of project costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of project costs referred to above presents fairly, in all material respects, the project costs relating to the Concord Resort Casino and Hotel Development Project for the period from January 1, 1999 (inception) through May 31, 2011, in conformity with accounting principles generally accepted in the United States of America.

 J.H. Cohn LLP

White Plains, New York  
September 19, 2011

**CONCORD RESORT CASINO AND HOTEL DEVELOPMENT PROJECT**

**SCHEDULE OF PROJECT COSTS**

**PERIOD FROM JANUARY 1, 1999 (INCEPTION) THROUGH MAY 31, 2011**

	Casino and Hotel Site
Capitalized interest during development - unrelated party	\$ 26,310,334
Other development costs including demolition	35,916,159
Legal and consulting	21,648,562
Land acquisition costs	10,554,382
Project management overhead	10,958,175
GAFCO construction costs	12,161,979
Real estate taxes	5,838,110
Investment in additional land (open space)	-
Option fee to acquire property	-
Architectural fees	3,076,808
Golf course acquisition	-
Loan financing fees	934,981
Insurance	625,891
Other costs	992,004
Subtotal Project Costs	<u>\$129,017,385</u>
Capitalized interest during development - related party	
Total Project Costs	