



Submit as Exhibit VIII.A.13. a description of any delinquencies in the payment of or in dispute over the filings concerning or the payment of any fees or tax required under any Federal, state or municipal law within the past ten (10) years by an Applicant Party.

Montreign Operating Company, LLC, Kien Huat Realty III Limited and [REDACTED]
[REDACTED]

None of Montreign Operating Company, LLC, Kien Huat Realty III Limited, [REDACTED] have
[REDACTED] dispute over any filings concerning or the payment of any fees or tax required under any Federal, state or municipal law within the past ten (10) years.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Empire Resorts, Inc.

Pursuant to Empire’s Loan Agreement with Kien Huat, which is more fully described in Exhibit VI.H., Empire has paid interest to Kien Huat totaling approximately \$4.1 million from November 2010 through March 31, 2014. Due to an inadvertent oversight, Empire did not withhold taxes due on such interest payments to Kien Huat as required by the Internal Revenue Code of 1986. Kien Huat reimbursed Empire for the taxes that were due on such interest payments, which was equal to 30% of the interest paid to Kien Huat, or approximately \$1.2 million. This amount has been remitted by Empire to the IRS. The interest on this amount, which is estimated to be approximately \$119,000, will be remitted to the IRS upon the IRS’s request. The total of the taxes payable and interest thereon is approximately \$1.3 million. Based on Empire’s actions to correct this oversight, Empire believes that the issuance of any penalties is not probable.

