



EXHIBIT VIII.A.7.a.

FINANCIAL STATEMENTS AND AUDIT REPORT

Financial Statements

Submit as Exhibit VIII.A.7.a. for the Applicant and each Financing Source, (i) audited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. Generally Accepted Accounting Principles (“GAAP”) for each of the last five (5) fiscal years; and (ii) for any fiscal quarter(s) of the current fiscal year that have ended before the date Applications are due, unaudited quarterly financial statements. If, for any entity, audited annual financial statements are unavailable for any given period, provide unaudited annual financial statements prepared in accordance with GAAP. For any individual, provide annual financial statements along with an attestation by such individual that such statements are true and accurate.



Montreign Operating Company, LLC and Empire Resorts, Inc.

As Montreign Operating Company, LLC is a newly formed entity, it does not have audited or unaudited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. Generally Accepted Accounting Principles (“GAAP”) for each of the last five (5) fiscal years, or audited or unaudited quarterly financial statements for any fiscal quarters of the current fiscal year that have ended before June 30, 2014. Empire, Montreign’s parent company, however, can provide such statements.

Audited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP for each of the last five (5) fiscal years.

As a publicly traded company, Empire's consolidated annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP, which also include the results of all of Empire's subsidiaries, are included in Empire's annual SEC filings, such as Empire's Form 10-K. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- Empire Resorts, Inc. 2013 Annual Report – Form 10-K.¹
- Empire Resorts, Inc. 2012 Annual Report – Form 10-K.²
- Empire Resorts, Inc. 2011 Annual Report – Form 10-K.³
- Empire Resorts, Inc. 2010 Annual Report – Form 10-K.⁴
- Empire Resorts, Inc. 2009 Annual Report – Form 10-K,⁵
and Amendment No. 1 to 2009 Annual Report – Form 10-K/A.⁶

Unaudited quarterly financial statements for any fiscal quarter(s) of the current fiscal year that have ended before the date Applications are due.

As a publicly traded company, Empire's unaudited quarterly financial statements are included in Empire's quarterly SEC filings, such as Empire's Form 10-Q. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- Empire Resorts, Inc. March 31, 2014 Quarterly Report – Form 10-Q.⁷

EPR Properties

Audited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP for each of the last five (5) fiscal years.

As a publicly traded company, EPR's annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP are included in EPR's annual SEC filings, such as EPR's Form 10-K. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- EPR 2013 Annual Report – Form 10-K.⁸
- EPR 2012 Annual Report – Form 10-K.⁹

¹ See <http://www.sec.gov/Archives/edgar/data/906780/000090678014000003/nyny-12312013x10k.htm>.

² See <http://www.sec.gov/Archives/edgar/data/906780/000144530513000687/nyny-12312012x10k.htm>.

³ See <http://www.sec.gov/Archives/edgar/data/906780/000119312512121694/d302093d10k.htm>.

⁴ See http://www.sec.gov/Archives/edgar/data/906780/000092189511000548/form10k05558_12312010.htm.

⁵ See http://www.sec.gov/Archives/edgar/data/906780/000092189510000391/form10k05558_12312009.htm.

⁶ See http://www.sec.gov/Archives/edgar/data/906780/000092189510000663/form10ka05558_12312009.htm.

⁷ See <http://www.sec.gov/Archives/edgar/data/906780/000090678014000006/nyny-3312014x10q.htm>.

⁸ See <http://www.sec.gov/Archives/edgar/data/1045450/000104545014000021/epr-12312013x10k.htm>.

⁹ See <http://www.sec.gov/Archives/edgar/data/1045450/000104545013000019/epr-12312012x10k.htm>.

- EPR 2011 Annual Report – Form 10-K.¹⁰
- EPR 2010 Annual Report – Form 10-K.¹¹
- EPR 2009 Annual Report – Form 10-K.¹²

Unaudited quarterly financial statements for any fiscal quarter(s) of the current fiscal year that have ended before the date Applications are due.

As a publicly traded company, EPR's unaudited quarterly financial statements are included in EPR's quarterly SEC filings, such as EPR's Form 10-Q. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- EPR March 31, 2014 Quarterly Report – Form 10-Q.¹³

Credit Suisse

Audited annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP for each of the last five (5) fiscal years.

The Credit Suisse Group includes Credit Suisse Group AG, and its wholly owned principal operating subsidiary, Credit Suisse AG (collectively, "Credit Suisse Group"). The Credit Suisse Group's annual financial statements prepared by an independent registered public accounting firm in accordance with U.S. GAAP are included in the Credit Suisse Group's annual SEC filings, such as the Credit Suisse Group's Form 20-F. The Credit Suisse Group's annual financial statements include the consolidated financial information for the Group's subsidiaries. Attachment VIII.A.7.a.-1 provides additional information on the Credit Suisse Group's corporate structure and subsidiaries. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- Credit Suisse Group 2013 Annual Report – Form 20-F.¹⁴
- Credit Suisse Group 2012 Annual Report – Form 20-F.¹⁵
- Credit Suisse Group 2011 Annual Report – Form 20-F.¹⁶
- Credit Suisse Group 2010 Annual Report – Form 20-F.¹⁷
- Credit Suisse Group 2009 Annual Report – Form 20-F.¹⁸

¹⁰ See <http://www.sec.gov/Archives/edgar/data/1045450/000104545012000018/ep-12312011x10k.htm>.

¹¹ See <http://www.sec.gov/Archives/edgar/data/1045450/000119312511051389/d10k.htm>.

¹² See <http://www.sec.gov/Archives/edgar/data/1045450/000119312510043312/d10k.htm>.

¹³ See <http://www.sec.gov/Archives/edgar/data/1045450/000104545014000042/ep-3311410xq.htm>.

¹⁴ See <http://www.sec.gov/Archives/edgar/data/1053092/000137036814000030/a140403ar20f.htm>.

¹⁵ See <http://www.sec.gov/Archives/edgar/data/1053092/000137036813000020/a130322ar20f.htm>.

¹⁶ See <http://www.sec.gov/Archives/edgar/data/1053092/000137036812000017/a120323ar20f.htm>.

¹⁷ See <http://www.sec.gov/Archives/edgar/data/1159510/000137036811000010/a110325ar20f.htm>.

¹⁸ See <http://www.sec.gov/Archives/edgar/data/1053092/000137036810000015/a100326ar20f.htm>.

Unaudited quarterly financial statements for any fiscal quarter(s) of the current fiscal year that have ended before the date Applications are due.

The Credit Suisse Group's unaudited quarterly financial statements are included in the Credit Suisse Group's quarterly SEC filings, such as the Credit Suisse Group's Quarterly Financial Report, which is reported on Form 6-K. As permitted by guidance issued by the Board, a link to the location of material responsive to this Exhibit is sufficient.

- Credit Suisse Group AG March 31, 2014 Quarterly Report, Form 6-K, including link to "Credit Suisse Financial Report 1Q14."¹⁹
- Credit Suisse AG March 31, 2014 Quarterly Report, Form 6-K, including link to "Credit Suisse Financial Report 1Q14."²⁰

Kien Huat Realty III Limited

Kien Huat Realty III Limited is a privately held company and information responsive to this request is being filed simultaneously with this response.

¹⁹ See <http://www.sec.gov/Archives/edgar/data/1159510/000137036814000043/a140502g1q.htm>.

²⁰ See <http://www.sec.gov/Archives/edgar/data/1053092/000137036814000044/a140502b1q.htm>.