



EXHIBIT VIII.A.8.a.

DOCUMENTATION OF FINANCIAL SUITABILITY AND RESPONSIBILITY

Financial Reports Filed With Government Agencies, and Check Records and Ledgers

Submit as Exhibit VIII.A.8.a. any bank references, business and personal income and disbursement schedules, tax returns and other reports filed with government agencies and business and personal accounting check records and ledgers pursuant to PML § 1313.1(e).



As permitted by guidance issued by the Board, Montreign Operating Company, LLC's materials provided and referenced in Exhibit VIII.A.7.a. also satisfy the information requested for this Exhibit VIII.A.8.a. as Empire's audited and unaudited financial statements provide clear and convincing evidence of Empire's, and Montreign's, financial suitability. Empire, as of May 31, 2014, has \$47.2 million of total assets with \$15.6 million of available cash. Empire has total liabilities of \$51.2 million, principally comprised of \$17.4 million of a loan due to a related party and \$25.4

million in long-term liability in settlement of Empire's Series E preferred stock. Empire believes its current cash, cash equivalent balances and cash generated from operations will be sufficient to meet its operating expenses for the next twelve (12) months. In addition, we believe our available cash and cash equivalents are adequate to fund our development costs through December 31, 2014. In conjunction with filing our application for a Gaming Facility License, and as further documented in Exhibits VIII.A.6.a. and b., Empire has secured commitments to fund its construction of Montreign Resort Casino.