

Exhibit VIII.B.10

SUPPLEMENTAL TAX PAYMENT

For a Gaming Facility in Zone Two, PML Section 1351 imposes a tax on Gross Gaming Revenues. The tax imposed is as set forth below:

- a. *For a Gaming Facility located in Region Two, forty-five (45) percent of Gross Gaming Revenue from slot machines and ten (10) percent of Gross Gaming Revenue from all other sources.*
- b. *For a Gaming Facility located in Region One, thirty-nine (39) percent of Gross Gaming Revenue from slot machines and ten (10) percent of Gross Gaming Revenue from all other sources.*
- c. *For a Gaming Facility located in Region Five, thirty-seven (37) percent of Gross Gaming Revenue from slot machines and ten (10) percent of Gross Gaming Revenue from all other sources.*

PML Section 1351, however, allows an Applicant, in its Application, to agree to supplement the tax by providing in its Application to pay a binding supplemental fee, which is in addition to the tax imposed by PML Section 1351.

Submit as Exhibit VIII. B.10. a statement as to whether the Applicant agrees to pay a binding supplemental fee if the Applicant is awarded a License. If yes, describe the amount of the binding supplemental fee. Any agreement to pay a binding supplemental fee will become a condition to the License. If the Applicant does not agree to pay a binding supplemental fee, it should explicitly state such.

NEVELE
RESORT, CASINO & SPA

SUPPLEMENTAL TAX PAYMENT

Acknowledgement of Proposed Tax Structure

Nevele Resort, Casino & Spa acknowledges the proposed tax structure for the proposed location site in Region 1 (Ulster County) of thirty-nine percent (39%) on Gross Gaming Revenue from slot machines and ten percent (10%) from all other sources.

Supplement Tax

Nevele Resort, Casino & Spa does not propose to provide a supplemental tax or fee contribution.

Notes

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