

Exhibit VIII.C.11

QUALITY OF AMENITIES

Submit as Exhibit VIII. C.11. a statement as to how the hotels, hotel rooms, restaurants and other amenities that are part of the proposed Gaming Facility will compare in quality to other area hotels, restaurants and amenities as well as those included and offered in other competitive gaming facilities.

QUALITY OF AMENITIES

Unique Offering for the Market

There are no other existing area hotels, restaurants or resort amenity offerings in the region that come close to comparing to Nevele Resort, Casino & Spa. The closest comparable resort in the area is The Mohonk Mountain House at the northern end of New Paltz on Lake Mohonk. This fine internationally renowned 145 year old 259 room hotel has a world-class spa, tennis courts, great mountain views, hiking trails, horseback riding, ice arena, guided meditation and wedding accommodations. The dining choices are a buffet or a more formal dining room that suggests men wear jackets and ladies wear dresses. The staff delivers a high level of service and guests rate it as “one of the world’s best places to stay”. Nevele Resort, Casino & Spa will be able to offer more in the way of resort amenities, restaurant choices, meeting spaces, nightclub, golf and gaming activities.

	ROOMS	RESTAURANTS	MEETING SPACES SF
Nevele Resort, Casino & Spa	446	14	21,000
Mohonk Mountain	259	3	13,497

The Mohonk Mountain house’s largest meeting space is 3,120 SF with a 17’ high ceiling and can accommodate 350 people. Our conference center is 12,400 SF, has 22’ high ceiling and can accommodate 1,000 people. It also has 15’ high air wall dividers so that the space can be adjusted to accommodate a wide variety of events.

The Mohonk Mountain House has an additional 13 smaller meeting rooms with 9-10’ ceiling heights. At Nevele, we have an additional 8,600 SF of meeting rooms with adjustable flex space, air wall dividers and 15’ ceilings to accommodate different size meetings with food & beverage service available.

Nevele’s boardroom will be a highly specialized high tech room that can accommodate 24 people with the highest level of amenities in an unparalleled setting overlooking the golf course; perfect for corporate retreats.

To compare Nevele Resort, Casino & Spa to other gaming facilities one would have to look outside the existing 100-mile radius surrounding Nevele. We have taken full advantage of the best attributes of this beautiful Hudson Valley setting in the Town of

Wawarsing, NY and will turn it into a true destination resort, similar to that of the Mohonk Mountain House. Both properties will attract visitors from local, regional, state and domestic markets.

Unique Offering for a Casino Resort

The recent trend in resort casino designs across the country has highlighted the need for an ever increasing commitment to additional amenities offered, not only in quantity but also in quality.

The new financial model for the most successful resort gaming properties has trended upwards in recent years. Led by companies like Wynn Resorts and the Las Vegas Sands Corporation, a whole new tier of high-level properties has emerged. These properties have expanded their offerings to include private gaming salons and a wide variety of non-gaming amenities that attract the most sophisticated high-end domestic and international customers. These properties all feature exciting high-energy, grand casinos with spacious aisles and tall ceilings that are designed to appeal to premium players and also to the more casual customers. These high-end gaming spaces are accompanied by a high-level of service for all guests. To keep in step with this trend, Nevele Resort, Casino & Spa has included an exceptional variety of amenities and service-oriented designs that will allow us to operate in keeping with the highest tier of gaming properties across America.

Nevele Resort, Casino & Spa is unique for a major casino resort in that it will feature a wide variety of non-gaming activities not seen in any casino resort in the United States. From a high quality professionally designed golf course integrated with a new clubhouse, to tennis courts, an ice arena, a ski slope, the rail trail, spa, horseback riding, multiple bars, a nightclub and fourteen food choices. The breadth of these activities makes this a world-class destination resort in the truest sense of the word. These amenities complimented by the casino provide a range of activities unparalleled in the region and among casino resorts across the country. This will truly set Nevele apart from its competitors and will attract repeat visits from across the region and beyond. Nevele Resort, Casino & Spa will help reinvigorate the Catskills Region and allow it to regain the visibility and recognition it once had as a resort destination.

A detailed description of the non-gaming amenities at Nevele, Resort Casino & Spa can be found in Exhibit VII.c.10.a.

The northeastern United States offers a wide variety of casinos and resorts. There are large destination casino resorts as well as their smaller local counterparts. The different types of casinos draw from different market areas so their amenity offerings are typically designed to accommodate these markets both in terms of variety and quality.

Destination Casinos

The casino resorts described below are top destination casino resorts in the market. Aside from a large casino, each facility offers amenities considered to be approximately equivalent in terms of quality to those that we have planned for Nevele. Each of the facilities listed below has award winning hotels and spas, a wide variety of food & beverage options and in many cases restaurants run by celebrity chefs.

Mohegan Sun

Mohegan Sun is one of the premier destination casino resorts in the northeastern United States. The 34-story hotel consisting of 1,200 rooms and suites is an AAA four diamond award winner. Each room is a minimum of 450 SF with a range of luxury suites ranging from 900 to 3,000 SF. Each room is equipped with HDTV, dual-line telephones, and ultra-fast Wi-Fi Internet. The rooms at Nevele will be comparable to the rooms at the Mohegan Sun both in size and quality but will have the advantage of the internationally recognized hotel brand of Starwood/Westin Hotels. The 22,000 square foot Elemis Spa at Mohegan Sun is a luxury spa that includes 15 therapy rooms, two exotic spa suites, and a full-service hair and nail salon. By comparison, our spa will also be a luxury spa sized to accommodate our 446 rooms with 12 therapy rooms plus two exotic couples rooms. In addition there are two specialty rooms for more specialized treatments and relaxation.

Mohegan Sun has approximately 25 dining options including four fine dining restaurants. Celebrity chefs Bobby Flay and Todd English each have fine dining options and Michael Jordan has a steakhouse. Since Nevele Resort, Casino & Spa is about one-third the size of Mohegan Sun, the food choices offered are fewer. Mohegan Sun offers 35 dining choices with 1,200 rooms, Nevele offers 14 choices with 446 rooms. The

quality of the dining choices will be comparable to those offered at Mohegan Sun. Shopping at Mohegan Sun consists of a wide range of retail outlets ranging from small boutiques to name brands. Specifically available are Coach, Tiffany & co., Citizen Eco-Drive, and Brighton. The Mohegan Sun Country Club at Pautipaug is an 18-hole, 6,709 yard golf course and was ranked in the Top 40 Casino Golf Courses by Golfweek Magazine. Finally, the Mohegan Sun Arena is a 10,000 seat entertainment venue that has featured many of the country's top concerts and sporting events, including Billy Joel, The Eagles, Jay Z, Keith Urban, championship MMA fights, and NCAA Division 1 basketball. Nevele offers more non-gaming activities than Mohegan Sun but does not have a 10,000 seat entertainment venue. That size would be out of scale with the Village of Ellenville and the surrounding beautiful Catskills site that we are carefully preserving at Nevele.

Foxwoods Resort

Another premier casino resort is the Foxwoods Resort and Casino in Connecticut. As part of the resort Foxwoods has four AAA Four Diamond award hotels ranging from approximately 340 rooms to over 950 rooms. Each room is fitted with LCD HDTV flat-screen TVs and high speed internet. Most notably, The Villas at Foxwoods (hotel) consist of 23 luxurious custom designed suites located on the 22nd and 23rd floor of the Grand Pequot Tower. These suites include 24-hour butler and room service, Jacuzzi tub, and living room. By comparison our 12 luxurious custom designed suites have a commanding view of the resort and mountains beyond. These suites include a living and dining room with a sit down wet bar and a half bath for guests. The master bedroom suite has a soaking tub and steam shower. These suites have the option of adding a connecting room for larger groups or families.

Of the nearly 35 dining options eight are gourmet or fine dining. Paragon, a French bistro, is one of six restaurants in the state to be awarded the AAA Four Diamond Award of Excellence for ten years running. Additionally, celebrity chef David Burke has David Burke Prime, a contemporary steakhouse. Foxwoods has a total of 2,266 rooms and is therefore five times the size of Nevele's 446 rooms. The 35 dining options at Foxwood's is a ratio of one restaurant for every 65 rooms. The 14 dining options at Nevele is a ratio of one dining option for every 32 rooms. This gives Nevele twice the dining choices on a per capita basis. The quality level of the restaurants is comparable. On the retail side, Foxwoods offers many high-end brands including Michel Kors, Rolex, Tag Heur, Bvlgari,

and Brighton. The resort has two championship golf courses designed by Rees Jones. The Lake of Isles golf course was given a silver medal in GOLF Magazines Premier Resorts Ranking. Nevele golf course will be one of the top courses in the northeast.

While both Mohegan Sun and Foxwoods are much larger than Nevele Resort, Casino & Spa, they both encapsulate the quality level being created at Nevele in terms of the casino and hotel product, the quality level of F&B offerings and the spa. One element that separates us from these high-end mature resorts is the sheer variety of non-gaming activities that will be offered at Nevele.

Akwesasne Mohawk Casino

The Akwesasne Mohawk Casino Resort offers a 150 rooms AAA Three Diamond Award hotel. Each of the rooms is fitted with flat screen HDTV's, views of the Adirondack Mountains or the St. Lawrence Valley, and access to free WiFi and room service. Nevele offers 446 rooms and suites which will be of a higher quality than Akwesasne. The Sweetgrass Spa offers a wide range of treatments that are designed to soothe and pamper. Nevele spa will also offer a wide range of treatments with 12 therapy rooms plus two exotic couples rooms. In addition there are two specialty rooms for more specialized treatments and relaxation.

The Maple Room Steakhouse is the only fine dining option at Akwesasne with a mix of steak, seafood, and Hawaiian specials (during summer months). Nevele offers 14 dining options that range from a buffet to a steakhouse. The expanded resort features live entertainment, more specifically the North Country Concert Series featuring new and upcoming country artists.

Akwesasne is much smaller than Nevele and the quality of amenities offered at Nevele will not only be broader but will be of higher quality in terms of hotel product and F&B offerings and non gaming amenities.

Turning Stone Resort Casino

Turning Stone is one of the top resorts in Upstate New York and offers a number of overnight accommodations. The Lodge is a high-end all-suite hotel, 95 in total, with suites ranging from 550 to 2,900 SF. The Tower sports a AAA Four Diamond Award and winner of the Conde Nast Traveler Award; it is also an all-suite hotel. The Hotel has 240 rooms and 28 suites. Available are Jacuzzi rooms, Patio Suites, and Luxury Suites. The

Inn, located about two miles from the casino, features 61 standard rooms and shuttle service to the casino. The Ahsi Day Spa and Salon offer a wide range of treatments and full service salon. There are 14 food & beverage options of which three are fine dining and include a steakhouse, traditional continental, and a Chinese and Thai restaurant.

Turning Stone is a mature facility that has been serving the upstate New York market for many years. It has grown incrementally and offers a range of room and suite types, as do we. Our rooms will exceed Turning Stone's rooms both in quantity and quality with a much higher mix of premium rooms and suites. Nevele will offer room and F&B options that will exceed the quality level found at Turing Stone while at the same time offering a much wider array of non-gaming resort amenities and activities.

Seneca Niagara Casino and Hotel

The Seneca Niagara resort has the largest hotel in Western New York and has been awarded the AAA Four Diamond Award each year since 2005. The 26-story hotel tower consists of 604 rooms and suites. Internet access, flat screen TV's, and oversized showers. The rooms at Nevele will be comparable to the rooms at the Seneca Niagara Casino and Hotel both in size and quality, but will have the advantage of the internationally recognized hotel brand of Starwood/Westin Hotels. The spa offers Swedish body massages, caviar and pearls facials, manicures, pedicures and wax treatments. By comparison Nevele spa will also be a luxury spa sized to accommodate our 446 rooms with 12 therapy rooms plus two exotic couples rooms. In addition there are two specialty rooms for more specialized treatments and relaxation. On the food & beverage side of the resort there are three quick dining options, four casual dining options and three fine dining options. The 2,400-seat world-class event center has headliners such as Trace Adkins, Jeff Dunham and John Mellencamp. Also, the Bear's Den is a 440-seat theater to house small acts. Nevele will have 14 dining options using notable New York F&B brands and Hudson Valley farm to table products.

Seneca Niagara is an urban property with the casino located in what was once a convention facility. Nevele Resort, Casino & Spa will provide a similar room product, but will have a superior casino and F&B offering specifically aimed to attract guests from New York City. The urban nature of Seneca Niagara limits non-gaming activities, specifically those associated with outdoor activities, which will be a primary distinguishing factor for Nevele.

Regional Casinos

As mentioned above, the northeastern United States is scattered with large destination casino resorts; however there are still a wide range of regional casinos. These casinos typically do not offer hotels, spas or retail, but if they do it's in a boutique fashion. They typically offer just a few dining options and cater to their local markets. A select few are described below, and it's worth noting that the quality of non-gaming amenities at Nevele Resort, Casino & Spa will be far superior to those offered at these regional casinos.

Sands Bethlehem

The Sands Casino Resort in Bethlehem has a 300-room AAA Four Diamond Award hotel. Three room configurations of 400, 800 and 1,200 SF are all furnished with HDTV's, free continental breakfast and free WiFi. Of the 12 dining options, two are fine dining and the other is a steakhouse and Italian restaurant, both are from celebrity Chef Emeril Lagasse.

The Sands Bethlehem Event Center is a state of the art entertainment venue capable of holding A-list artists, MMA fights and trade shows. It has 14,000 SF of flexible multi-purpose space and seven private luxury suites. The Vision Bar is a nightclub featuring modern architecture, hundreds of LED lights, and interactive programming.

More similar in size to Nevele Resort, Casino & Spa, the Sands is also representative of the quality level planned at Nevele in terms of room product and F&B offerings. Sands Bethlehem will be a prime competitor to us, however with the planned use of notable New York F&B brands, we will have significantly more appeal to New York-based guests. Another distinguishing factor for Nevele is the wide variety of non-gaming activities in an outdoor environment that is not present at Sands Bethlehem. As a result, the resort aspect of Nevele will be much more pronounced than that seen at Sands Bethlehem.

Mohegan Sun at Pocono Downs

The Pocono Downs seven-story hotel consists of 238 guest rooms including 20 suites. Each room is equipped with free WiFi and smart TV's that allow for personal interaction. The Spa Sapphire, which is privately owned and operated, is approximately 4,000 SF and provides self-proclaimed five star services. The facility offers 20 food & beverage options of which two are fine dining. The fine dining establishment Rustic Kitchen Bistro

and Bar has won several awards from various magazines and serves as the setting for “In The Kitchen,” a weekly cooking show with celebrity chefs Kate Gabriele and Kim Mclendon.

Pocono Downs offers four retail outlets that range from a wine and cheese shop to a boutique offering “designer-looking” fashion. Entertainment takes place at several small venues across the resort including their restaurants and bars. They also have a comedy club.

By comparison the quality of hotel rooms, restaurants and amenities offered at Nevele will far exceed those at Pocono Downs. The high-end upscale character of the entire Nevele Resort, Casino & Spa including the world-class spa and roof top pool allows Nevele to separate itself from all of the regional casinos and attract the more discerning guests from the greater NYC area.

Seneca Buffalo

There are eight dining options at Seneca Buffalo Creek Casino, of which none are fine dining. They range from a sports bar to a fast-food casual pizza restaurant. Though they recently completed a \$130 million expansion, only a few casual restaurants were added along with table games and additional parking. Nevele offers 14 dining options that range from snack bars to the fine-dining Old Homestead Steakhouse.

SugarHouse Casino

There are only four food & beverage options are at SugarHouse Casino in Pennsylvania. None of the options are considered fine dining and are there to complement the casino. Additionally, the Rock at the Waterfront live entertainment venue offers live local bands on weekends. SugarHouse Casino is an urban casino in the heart of Philadelphia, which is intended for day-trippers. By comparison, Nevele is a destination resort intended for singles, couples and families aiming for a resort destination.

Regional Casinos Featuring Golf Courses

In regard to the professionally designed golf course at Nevele Resort, Casino & Spa, the intention is to make this course into one of the premier casino resort courses in the country. As the table on the next page shows, only four casino resorts in the broader northeastern market are included in the top 39 casino courses nationwide. The intention of the developers is to provide a quality golf course that will top this list at least in terms of the courses available in the northeast.

Golf Digest Top Casino Courses		
Course Name	Casino Name	Location
Shadow Creek	MGM Mirage	Las Vegas, NV
The Wilderness at Fortune Bay	Fortune Bay Casino	Tower, MN
Cascata Harrah's	Harrah's	Las Vegas
Barona Creek	Barona Valley Ranch Resort	San Diego
Circling Raven	Coeur d'Alene Casino	Coeur d'Alene, ID
We-Ko-Pa	Ford McDowell Casino	Ford McDowell, AZ
Grand Bear Golf Course	Harrah's	Saucier, MS
Lakes of Isles	Foxwoods Resort	North Stonington, CT
Ocean Club Golf Course	Atlantis Casino	Paradise Island, Bahamas
Twin Warriors	Santa Ana Star	Santa Ana, NM
Dancing Rabbit – Azaleas	Pearl River Resort	Choctaw, MS
Wynn Golf	Wynn Las Vegas	Las Vegas
Turning Stone Resort – Atunyote	Turning Stone Resort	Verona, NY
Turning Stone Resort – Shenandoah	Turning Stone Resort	Verona, NY
Dakota Ridge Golf Club	Jackpot Junction Casino	Morton, MN
Reflection Bay Golf Club	Lake Las Vegas Resort	Las Vegas
Atlantic City CC	Harrah's	Northfield, NJ
Dancing Rabbit – Oaks	Pearl River Resort	Choctaw, MS
Black Mesa Golf Club	Big Rock Casino	Espanola, NM
Rio Secco Golf Club	Harrah's	Henderson, NV
The Meadows at Mystic Lake	Mystic Lake Casino	Henderson, NV
Sycuan Resort - Willow Glen	Sycuan Resort & Casino	El Cajon, CA
Inn of the Mountain Gods	Inn of the Mountain Gods Resort	Mescalero, NM
Grand Traverse Resort - The Bear	Grand Traverse Resort	Traverse City, MI
Primm Valley Golf Club - Lakes	Primm Valley Resort	Primm, NV
Sycuan Resort - Oak Glenn	Sycuan Resort & Casino	El Cajon, CA
Sandia Golf Club	Sandia Resort & Casino	Albuquerque, NM
Primm Valley Golf Club - Desert	Primm Valley Resort	Primm, NV
Whirlwind Golf Club – Cattail	Gila River Casinos	Chandler, AZ
Lake Las Vegas Resort - The Falls	Lake Las Vegas Resort	Henderson, NV
Bridges Golf Club	Hollywood Casino	Bay St. Louis, MS
Santa Ana Golf Club	Santa Ana Star Casino	Santa Ana, NM
Talking Stick Golf Club – North	Casino Arizona	Scottsdale, AZ
Whirlwind Golf Club - Devil's Claw	Gila River Casinos	Chandler, AZ
The Links at Cottonwoods	Grand Casino Resort	Tunica, MS
Talking Stick Golf Club – South	Scottsdale, AZ	Scottsdale, AZ
Apache Stronghold Golf Club	Apache Gold Casino	San Carlos, AZ
Grand Traverse Resort - The Wolverine	Grand Traverse Resort	Traverse City, MI
Wildhorse Golf Course	Wildhorse Resort & Casino	Pendleton, OR
Source: Golf Digest		

Design Theme

In an effort to be respectful of the rich historic value of the Nevele site, the designers' first priority was to restore Nevele to its former prominence via renovation of several key structure, followed by the incorporation of several new signature features. Among the most notable architectural achievements are the new Nevele Tower with its grand entry porte cochere, and the casino with its high ceilings, spacious aisles and rich assortment of interior art deco designs and materials. The casino will be a focal point of Nevele and will rival most casinos in America. The contemporary art deco architectural detailing will reflect the designers' commitment to carry the theme to the smallest details. Many of the best casinos in America have this extraordinary level of detailing in common, which allows the design theme to be felt at all levels.

Our design theme has been strongly influenced by the natural beauty of the site and surrounding areas. The choices of materials, textures and colors have been selected to harmoniously blend into this naturalistic environment. The goal is to complement the natural beauty of the site and accent it – not dominate it.

In order to develop a design theme that would successfully reinvent the history of Nevele, the design and operations teams began by conducting extensive research into the facilities former offerings and sought input from the local community. One particularly fruitful source was the local historical associations. The discovery of a rich history of this area of the Catskills offered the opportunity to incorporate many of these elements into the design concepts. As a result, there will be interactive historical displays throughout the public areas that will tell the interesting stories of the region – among these are:

- Eight iconic people to feature in our presentations such as: Sam Gonzales who was forced by Indians who were chasing him to “jump or die”. He jumped at what is now called “Sams Point”, and survived!
- Water, which Native Americans called the “Spirit of the Mountain” is being used as a design feature at the main entry porte cochere. The water from the Shawangunk Mountains was referred to as “the purest water in the world” in 1823. The Sun-Ray Bottling Co. dug a tunnel into the side of the mountain and sold this water for years. Now there is a massive construction project underway to transport this water to New York City via new pipes.

- The Indigenous Lenni Lenape Tribe called the valley “Napia Nook” or “Drowned Lands” because of wetlands that extend down the valley.
- The nearby five “Sky Lakes” have become a tourist attraction.
- The Hudson Valley Regional Trail System that now extends through our resort also has a rich history. It was originally called “The Old Mine Trail” then became The Delaware & Hudson Canal then “The Ontario & Western Railroad” and now it has come full circle back to a trail again.
- The “Hudson Valley School” artists’ colony flourished in this beautiful Catskills area for years. The work of artists such as Helen Turner and her contemporaries have become highly collectable. Illustrations of their paintings will be displayed at Nevele and the story of their body of work will be told.
- Farming has for years been one of the primary industries of the region. Not only will this story be told, but Nevele will support the local farmers and make their farm products and wines an integral part of the food & beverage offerings at our resort.