Exhibit VIII.C.10.a

Figure VIII.C.10.a-1 Food and Beverage Chart

ood & Beverage	Area SF	Seats	Bar
estaurants			
Grand Buffet	21,450	450	
Fine Dining			
Genting Palace	7,150	286	6
Prime Steakhouse	6,550	220	14
Italian	6,550	220	14
Dining / Nightclub			
Pool Nightclub	31,400	785	
Signature Restaurant Lounge	13,000	325	Level 13
Casual Dining			
American Café	10,400	300	11
Beijing Hot Pot	8,000	192	14
Private Dining (1)	600	15	
Private Dining (2)	600	15	
Asian	5,250	192	35
Bakery & Chocolate Shop	2,650	66	
Pub	5,100	196	15
Noodle Bar	1,000	20	10
Coffee Bar	4,100	158	10
Pool Bar / Grill	1,000	67	
Food Court	12,250	856	10
Ice Cream/Fast Food, Chinese, Burger, Piz	za, Vietnamese		
	Areas SF	Seats	Bar
Total Restaurant	137,050	4,363	139

Exhibit VIII.C.10.a

Proposed restaurant/retail/lounges/bars/recreation/etc.

Part 1 - Restaurant

The property is planned to host a total of twelve restaurants, a pool grill, signature lounge, and a food court – together serving 4,363 guests at one time. Italian, American, and Chinese are all iconic restaurants individually designed as a work-of-art to match the articulate palette of a variety of international flavors.

Signature Entertainment Buffet

A 21,000 square-foot buffet displays the activities of food prepping, staging, plating and eating to become a new kind of entertainment.

Genting Palace

Understated elegance and luxury presents 8,000 square feet of authentic fine-dining Chinese cuisine favorites such as Chinese barbeque, a selection of exquisite dim sum, and seasonal live seafood. Two private rooms each seat 15, completing a total of 192 dining patrons.

Prime Steakhouse

Standing as the anchor of the property that feels more comfortable than home, the Prime Steakhouse is a 6,500 square foot space that grills dry-aged grassfed beef for frequenting local residents and those traveling from abroad.

Italian

Serving 220 guests at one time, this 6,500 square foot restaurant speaks with an Italian accent to the guests of Hudson Valley.

Indoor Pool Grill

The grill of the indoor pool serves up a menu specifically tailored to the energetic social lifestyle.

Signature Restaurant Lounge

An evening lounge and grill serves a modern city-club cuisine to 325 guests on the rooftop, giving the best seat to unassuming guests for a grand view of the valley.

American Café

All-day dining serves a casual family meal and seats 300 guests in over 10,000 square feet of Sunday picnic-inspired design materials.

Beijing Hot Pot

Hot Pot has been served throughout China for over 1,000 years. Authentic to the taste of Beijing Hot Pot, this space pairs style with authentic taste within 8,000 square feet.

Asian

Over 5,200 square feet of dining accommodates the sophisticated palette with the most exquisite Asian fusion dishes to 192 seated guests at one time.

Exhibit VIII.C.10.a

Proposed restaurant/retail/lounges/bars/recreation/etc.

Part 1 (continued)

Bakery and Chocolate Shop

A 2,650 square foot shop filled with giant edible creations beckons sweet teeth of all ages, and wraps delicate chocolate souvenirs for gifts and road trips back to the city.

Pub

Cheers to 196 old and newfound friends in 5,100 square feet of themed establishment, where tilting the kilt is not frowned upon and live local entertainment of the stage is enjoyed.

Noodle Bar

Slurp and sip a quick bowl of comforting noodles at a quick bar seating up to 20 people.

Coffee Bar

The mornings of 158 guests are caffeinated within a 4,100 square foot space, where a walk-up counter offers pastries and quirky specialty retail items.

Pool Grill

A waterside friendly menu caters to families with guests of all ages, with grilled-to-order burgers and sandwiches ready to be washed down with chilly fruit smoothies.

Food Court

A food court seats 850, and stimulates the appetites of guests with ice cream, burgers, pizza, and noodles at a feasible price point.

Part 2 - Retail

Resorts World Hudson Valley encompasses over 17,000 square feet of podium retail space, offering uniquely branded hotel items.

Exhibit VIII.C.10.a

Proposed restaurant/retail/lounges/bars/recreation/etc.

Part 3 - Lounges

A combination of six bars, three high limit areas, and one Asian gaming lounge fully serve 5,337 guests at one time. The addition of the indoor pool nightclub brings occupancy up to 6,122 patrons – ultimately allowing multiple large parties to enjoy the nightlife of the resort.

Signature Resorts World Bar 360

This dynamic entertainment bar is a landmark to the properties of Resorts World. At nearly 4,000 square feet, it seats 108 guests around the center stage at the heart of the casino.

Signature New York State Wine Bar

Promoting the finest selections from the local wineries of New York State, a luxurious 4,000 square foot room is perfect in size to offer personal tastings to 151 enthusiasts.

Tea Bar

Chinese rituals offer the finest of artisan-crafted teas to 88 guests comfortably seated inside of this 4,000 square foot sanctuary of health and simplicity.

Theme Garden Attraction Bar

A total of 66 guests are seated with a view beyond the bartender and bottle display, looking toward the symbolic feature of the open-air casino garden.

Indoor Pool Nightclub

Daytime smiles turn into sultry whispers as the indoor pool turns up the lights and transforms into an over 31,000 square feet of bars, private cabanas, dance floors and a celebrity DJ Booth that seats 785 guests.

VIP Lobby Bar

A 2,000 square foot lounge provides a warm welcome after the guests' travel, and serves the utmost hospitality to 24 exclusive patrons seated at lounge tables and 16 perched at the bar.

Sports Bar

A grand space of 8,200 square feet features a stage for live events, and oversized viewing screens that captivates the sporting energy for 299 guests.