Exhibit VIII. C.17.c

Electricity

The Resorts World Hudson Valley property currently does not have electric service, but it is in the service area of Central Hudson Gas and Electric (CHGE). Homes and businesses in the vicinity of the Resorts World Hudson Valley property are served by CHGE. The existing electrical overhead distribution line originates at the substation located on Colonel Foster Drive, approximately one-half mile from the site. Several options currently are being investigated to serve the development. It has yet to be determined if the existing substation will serve the Resorts World Hudson Valley alone, or if other sources will contribute. Additional coordination with CHGE will be undertaken as the final electrical loads are determined and demand factors are applied. The approximate electrical connected load currently is approximated to be 64,000 KVA. CHGE provided a willingness to serve letter on June 26, 2014, indicating the ability to provide the electrical service required to meet these loads for Resorts World Hudson Valley.

CHGE has committed to providing service for Resorts World Hudson Valley. The evaluation of transmission-system source and the best usage of the distribution system have not been finalized. Several options are under consideration with permutations for either overhead or underground lines or a new or upgraded substation. Improvements included in CHGE's Long-Range Transmission Plan will be accommodated as much as possible. Additionally, use of public right-of-way for the proposed utility trenching along Route 17K and Route 747 will help minimize construction risk.

The cost of the proposed line will be borne by the developer in accordance with the CHGE tariff set by the New York State Public Service Commission (PSC). The anticipated cost of the electrical service improvements described above is approximately $8 million. The estimated date of completion is November 2014.

Figure VIII. C.17.c-1. Proposed Electrical Infrastructure

0 500 1,000 2,000 Feet

Resorts World Hudson Valley

Electric Infrastructure (Central Hudson)

Town of Montgomery, New York (Orange County)

Kimley»Horn of New York, P.C.

INFRASTRUCTURE REQUIREMENTS

Potable Water

The Resorts World Hudson Valley property currently is not served with potable water. An existing water main owned by the Town of Newburgh is approximately 1 mile east of the site, and the Catskills Aqueduct serving the City of New York is adjacent to the site. A water demand forecast was generated for Resorts World Hudson Valley indicating an average day demand of 360,000 gallons per day (gpd) with a max usage per day of 468,000 gpd.

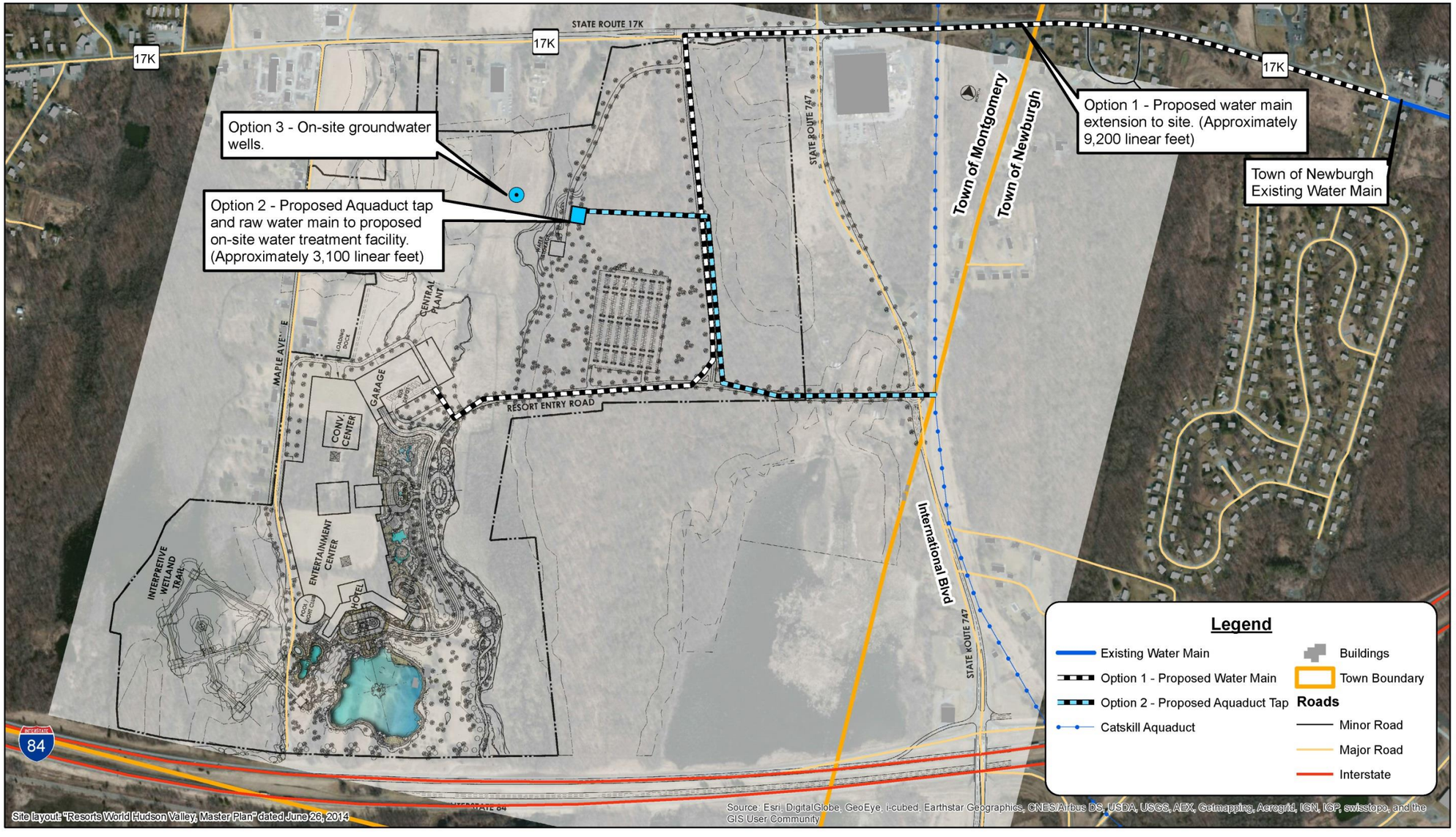
Groundwater wells are proposed to be drilled on-site to a depth of approximately 500 feet. Well yields are expected to range from 40 gallons per minute (gpm) to 100 gpm (57,600 gpd to 144,000 gpd). Assuming the water supply can serve the max day with the largest well out of service, the well field would consist of four to eight groundwater wells, depending on actual well yields.

To conserve water, reclaimed water and storm water will be used for irrigation, and reclaimed water also will be used for toilet flushing. Fire flow will be provided using reclaimed water and a corresponding ground storage tank.

Proposed water infrastructure for Resorts World Hudson Valley includes a well field, water treatment facility where chlorine addition is proposed, and water mains interior to the site ranging from 12- to 8-inch diameter, looping the water lines where possible. Reclaimed water will be used to provide fire flow, and a ground storage tank will be used to provide reclaimed water flow equalization as well as fire flow to minimize the use of potable water for non-potable uses. The proposed infrastructure is illustrated in Figure VIII. C.17.c-2.

The proposed water improvements including the well field, water treatment facility, and interior water mains are estimated to cost $3,900,000. These costs will be paid for by the developer. The estimated date of completion is November 2015.

Figure VIII. C.17.c-2. Proposed Water Infrastructure



0 300 600 1,200 Feet

Resorts World Hudson Valley

Water Infrastructure

Town of Montgomery, New York (Orange County)

Kimley»Horn of New York, P.C.

INFRASTRUCTURE REQUIREMENTS

Waste Water

The Resorts World Hudson Valley property currently is not served with sanitary sewer. The Town of Montgomery has a waste water treatment plant, but its current capacity of 125,000 gpd and future expansion of 250,000 gpd is not adequate to serve the property with waste water treatment. As a result, an on-site package waste water treatment plant producing reclaimed water (i.e., a water reclamation facility [WRF]) is proposed.

The WRF will be sized for the sewer demand of 360,000 gpd (average daily flow [ADF]) with a peaking factor of 2.5 and peak flow of 900,000 gpd. The WRF will discharge into the on-site stream and will be capable of producing reclaimed water to be used on-site for irrigation, toilet flushing, and other non-potable uses.

It is anticipated that 30 percent to 50 percent of the ADF will be reused as reclaimed water, thus conserving potable water in the area and reducing reliance on groundwater. The WRF will be designed to class A standards even though the existing on-site stream is designated as a class B water body by the New York State Department of Environmental Conservation (NYSDEC).

Proposed on-site sewer infrastructure for Resorts World Hudson Valley includes a 360,000 gpd WRF, gravity sewer collection system with 8- to 12-inch gravity sewer mains, and an 8-inch force main for the WRF effluent. The effluent will be discharged to the on-site stream at the northern property line. Reclaimed water infrastructure includes a 1 million gallon (mg) prestressed concrete ground storage tank for flow equalization and fire flow storage, a booster pump, and 2- to 8-inch irrigation and reclaimed water lines.

The "full capacity" flows of 360,000 gpd are anticipated to occur primarily on the weekends and holidays with lower flow rates occurring during the weekdays. Assuming a 50 percent reduction during the weekdays, the WRF is expected to operate at approximately 180,000 gpd ADF most of the time. Therefore, the WRF design incorporates dual treatment trains with 180,000 gpd ADF treatment capacity each. Provisions will be provided for operator flexibility to operate one or both treatment trains at any given time. Surge attenuation will be provided to accommodate the daily flow fluctuations.

Since this project is not expected to be constructed in a phased approach, this waste water demand is anticipated immediately upon opening to the public. Prior to public opening, the WRF will receive reduced flows from employees and finish contractors for approximately the first six months of operation. These reduced flows are expected to average 20,000 gpd on an annual average basis.

Table VIII. C.17.c-1. – Flow Generation Estimate by Year

End of Year	Estimated ADF (gpd)
2015	20,000
2016	360,000
2017	360,000
2018	360,000
2019	360,000

Given the flow projections above, the following flow rate design values will be used for the WRF:

Table VIII. C.17.c-2. – Design Flow Rates

Parameter	Flow Rate
Maximum Month Average Daily Flow (MMADF)	0.360
Three Month Average Daily Flow (TMADF)	0.360
Annual Average Daily Flow (AADF)	0.360
Peak Hourly Flow	0.900
Peak Daily Flow (with surge attenuation)	0.360

INFRASTRUCTURE REQUIREMENTS

The following biochemical oxygen demand (BOD), total suspended solids (TSS), and total Kjeldahl nitrogen (TKN) design values will be used:

- BOD – 450 mg/l
- TSS – 450 mg/l
- TKN – 70 mg/l

The WRF will include two parallel 180,000 gpd membrane bio reactor (MBR) treatment plants. Secondary treatment and high-level disinfection will be provided in the treatment plant to meet public access reuse water quality treatment requirements. The treatment facility will operate as a five-stage Bardenpho MBR process. The plant will incorporate anaerobic treatment for phosphorous removal followed by a four-stage anoxic/oxic denitrification/nitrification process with internal recycle for nitrogen reduction. The membrane treatment process will be provided for clarification and filtration. Additionally, the treatment facility will be designed to meet class 1 reliability standards.

The WRF effluent will be pumped to the on-site stream, a class B surface water body. Treated effluent not meeting the discharge requirements will be directed to a 1 mg lined reject storage pond that will provide up to three days of reject water storage. Effluent from the membrane system will be monitored using a continuous flow through turbidity meter that will measure and control the amount of TSS being sent to the chlorinator. Effluent with a TSS greater than 5 mg/l will be redirected to the reject pond for reprocessing. Effluent meeting the requirement of less than 5 mg/l TSS will be allowed to pass into the chlorination basin for disinfection and discharge to the stream.

Wasted sludge from the treatment plant process will be directed to the solids process facility for thickening and storage. The processed biosolids will be treated and dewatered to create a fertilizer grade product. The fertilizer will then be used on-site and/or sold for agricultural use. Table VIII. C.17.c-3 shows the preliminary design conditions summary.

Table VIII. C.17.c-3. – Summary of Preliminary Design

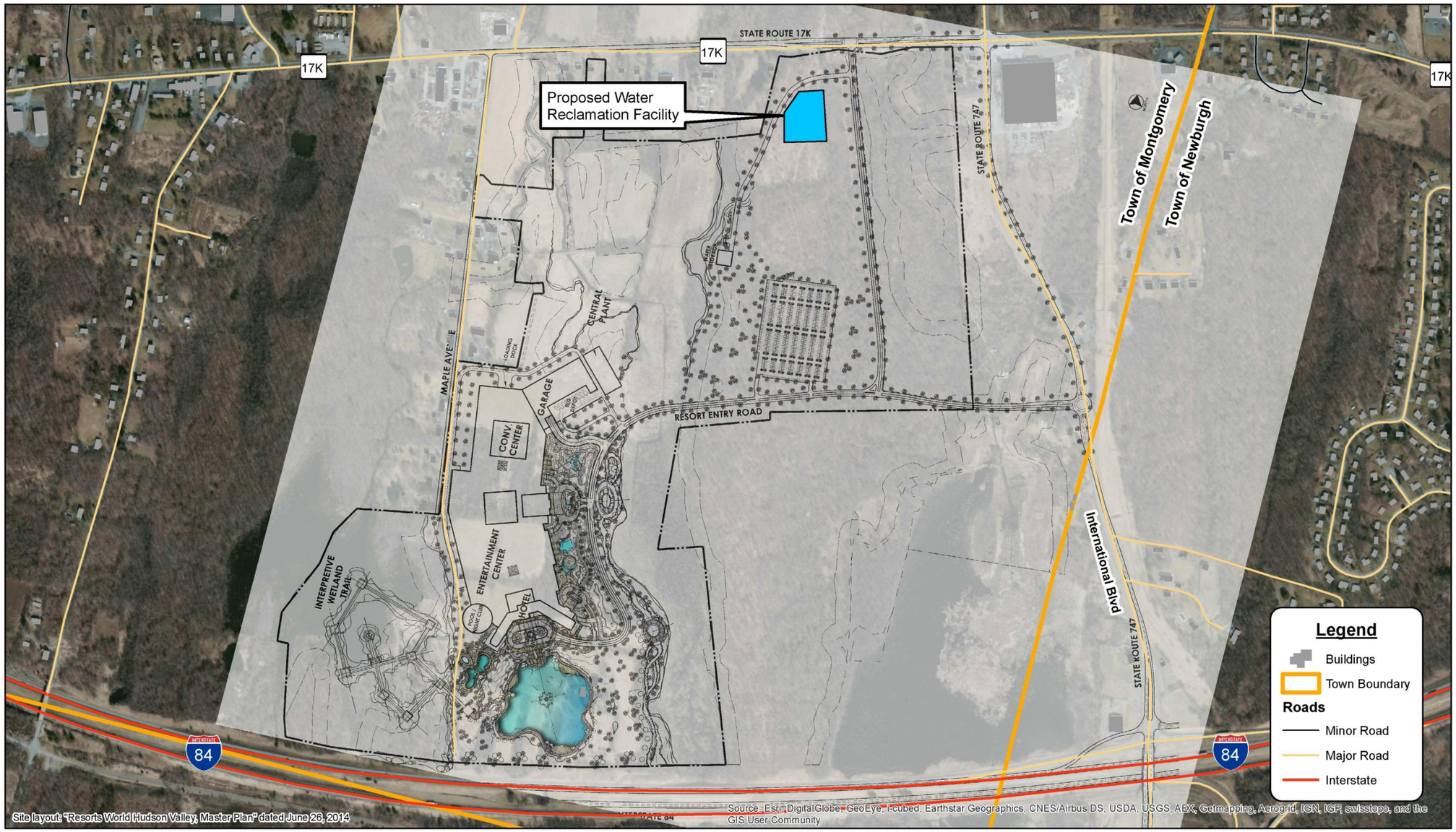
Process	Total – 0.160 MGD (Each Process Train)		
	Number of Units	Capacity	Class 1
Equalization Tanks	1	90,000 gal total	N/A
Anaerobic Tanks	1	80,000 gal total	N/A
Anoxic Tanks	2	180,000 gal total	N/A
Aeration Tanks	2	200,000 gal total	N/A
MBR	4	30,000 sf total	Yes
Chlorination	1	50,000 gal each	Yes

A natural gas-driven emergency power generator will be installed on the site. The generator will be sufficient to operate all vital components, during peak waste water flow conditions, together with critical lighting and ventilation.

To minimize odor and eliminate aerosol drift, the WRF will be completely housed inside a climate-controlled building. The building ventilation will be equipped with an odor scrubbing filtration system. Housing the WRF inside the building also will minimize the potential for off-site noise concerns. Noise inside the treatment facility building will be minimized by using low-noise producing equipment and sound attenuation shielding where needed.

The proposed sewer improvements include the construction of a new 360,000 gpd MBR water reclamation facility, a sludge handling facility to make fertilizer, a 1 mg reclaimed water ground storage tank, and 4,000 linear feet of a new 8-inch force main. The costs of the improvements are estimated to be $15,500,000 and will be paid for by the developer. The estimated date of completion is November 2015.

Figure VIII. C.17.c-3. Proposed Sanitary Infrastructure



0 300 600 1,200 Feet

Resorts World Hudson Valley

Sanitary Infrastructure

Town of Montgomery, New York (Orange County)

Kimley»Horn of New York, P.C.

INFRASTRUCTURE REQUIREMENTS

Gas

There currently is gas service in the area provided by CHGE, but there is no direct gas distribution service currently on the site. An existing 6-inch plastic gas distribution main is located on the west side of 747 that is rated at 120 psi. To bring natural gas to Resorts World Hudson Valley, the 6-inch line will be tapped and brought into the site within existing right-of-way.

The proposed gas improvements include 1,000 linear feet of 6-inch plastic gas distribution piping and a meter on the property. The costs of the improvements are estimated to be $200,000 and will be paid for by the developer in accordance with CHGE's tariff. CHGE provided a willingness to serve letter on June 26, 2014, indicating the ability to provide the gas service required to meet the loads for Resorts World Hudson Valley.

Figure VIII. C.17.c-4. Proposed Natural Gas Infrastructure

0 400 800 1,600 Feet

Resorts World Hudson Valley

Natural Gas Infrastructure

Town of Montgomery, New York (Orange County)

Kimley»Horn of New York, P.C.

People. Power. Possibilities.
Central Hudson
A FORTIS COMPANY

June 26, 2014

Kimley-Horn of New York, P.C.
30 Broad St, 40th Fl
New York, NY 10004

Re: Natural Gas Service for Resorts World in the Town of Montgomery

To Whom It May Concern:

This letter is to confirm that Central Hudson Gas & Electric Corporation is committed to working with your organization on the Hudson Valley project located in the Town of Montgomery, NY. In accordance with our standards and safe practices, Central Hudson will provide electric and natural gas service to this project. In order to provide the 64,060 KVA electric load and the 67,275,000 BTUh natural gas load, there will be a cost associated to the developer to meet these load requirements.

In order to meet the project timeline, we must be advised of the projects approval as soon as you receive it so we may proceed with the engineering and construction. Any costs or deposits will be determined after the engineering of the project.

I look forward to working with you. If you are in need of additional assistance, I may be reached at lcarver@cenhud.com or 845-563-4529.

Sincerely,

Lisa R Carver

Lisa R. Carver
Commercial New Business Counselor

610 Little Britain Road
New Windsor, NY 12553-6114

(845) 452-2000

www.CentralHudson.com