

## **HOTEL**

### **Exhibit VIII. C.7.f**

Resorts World Hudson Valley will feature a 600-room hotel to support and complement the entertainment resort. In order to be considered the regional destination of choice, it is imperative that we provide our guests with an exceptionally distinctive experience that offers expanded amenities and consistently superlative service. Achieving our goal will be accomplished through superior design and construction, best-in-class service as well as an aggressive marketing plan that we introduce our property to the world. In order to achieve design and construct superiority, we have retained the top tier professionals to assist in the initial planning of all elements of the resort, specifically the hotel component. Our team has recently designed and constructed some of the most luxurious hotel properties around the world, including Macau, Europe, the Middle East and Las Vegas. Please refer to our Project Team listed in **Exhibit VIII. C.18.a** for a full description of their qualifications.

We believe that simply utilizing the best finishes and materials during construction is not enough to make a hotel room an experience that is remarkable, rather it must be coupled with intelligent design that maximizes guest comfort while providing remarkable utility. Drawing upon our own experience in constructing and operating over 10,000 hotel rooms within our various Integrated Resorts as well as our design and operation of the most modern fleet of cruise ships, we believe that our rooms will make a difference to the guest. Whether it is providing the best mattresses, modern technology, or relaxing and comforting décor, our property will stand out from its peers.

The physical construction is only one key element to providing a utopian experience for our guests, it must be complemented by extraordinary guest service that must consistently meet and exceed expectations. In order to achieve this key objective, we will develop and implement one of the most robust training programs in the industry. The key to good guest service is hiring customer service oriented employees and providing the tools for them to succeed in providing impeccable service. We will recruit from the entire region and select only the very best applicants that can demonstrate a track record of customer service success. The training program will be developed in conjunction with an outside firm that specializes successfully in designing and implementing such programs.

In addition to investing substantial resources in the physical plant and workforce during the design and development of the property, we are committed continuing to invest in our property, keeping it fresh and pristine from day one onwards. Unlike others in the industry, we expect to allocate a material portion of our projected revenues for immediate re-investment starting day one. This will allow us not only to maintain our property in a manner consistent with other top tier properties but it will enable it to continually improve the experience so that guests will enjoy a new experience every time the visit.