

## EMPLOYEES

### Exhibit VIII. B.7.a

Attached are staffing tables for Low, Average and High revenue cases for each functional area of operation for the Gaming Facility, upon completion of construction.

See Table VIII. B.7.a-1 below for each model.

Following this summary page are details, including the following:

- Estimated number of positions by full-time and part-time positions, and full-time equivalents for each functional area
- A listing of each job classification, corresponding pay rate, and benefit expense

**Table VIII. B.7.a-1. SUMMARY—Staffing Summary for Low, Average, and High Revenue Cases**

	Headcount	Full Time	Part Time	FTE	*Avg Base Rate per FTE	Avg Total Comp per FTE
Low	4,342	2,883	1,459	3,666	\$41,967	\$63,160
Medium	4,743	3,129	1,614	3,995	\$41,733	\$62,974
High	5,144	3,375	1,769	4,324	\$41,535	\$62,816

\* Excludes Tips

As described in **Exhibit X. B.1, Human Resource Practices**, the company will primarily focus recruitment efforts that are directed to the residents of Orange County, and secondarily, to those residents of the Hudson Valley in the counties of Ulster and Sullivan. Within these counties we will focus recruitment efforts in the municipalities with the highest levels of unemployment through collaborative efforts with various colleges and workforce development agencies, and a Casino Career Institute.

Based upon our experience at Resorts World Casino New York, which is located in Queens, New York, we anticipate on hiring approximately 60% from Orange County, and 85-90% from within the Hudson Valley region. Table VIII. B.7.a-2 below summarizes our relevant information.

**Table VIII. B.7.a-2. Resorts World New York Employee Census Data – Top 4 Locations**

County	Full Time	Part Time	Total	% of Total
Queens	633	241	874	60.99%
Brooklyn	229	95	324	22.61%
Bronx	34	11	45	3.14%
Manhattan	25	12	37	2.58%
4 County Total	921	359	1,280	89.32%
<b>Total In-State</b>	<b>1,021</b>	<b>388</b>	<b>1,409</b>	<b>98.33%</b>
<b>Total Out-of-State</b>	<b>21</b>	<b>3</b>	<b>24</b>	<b>1.67%</b>

EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
Advertising total:													7				
Database Marketing total:													2				
Entertainment total:													15				
Promotions and Special Events total:													50				
Reservations Total:													25				
Public Relations total:													2				
Sales Total:													4				
Wedding Chapel Total													3				
VIP Services Total													16				
Marketing/Marketing Support Svcs Total:													3				
Sales total:													6				

EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY-\$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
Asian Marketing total:													12				
[Redacted]																	
Domestic Player Development total:													25				
[Redacted]																	
[Redacted]																	
[Redacted]																	
Finance General total:													24				
[Redacted]																	
Casino Credit total:													8				
[Redacted]																	
Income Audit total:													11				
[Redacted]																	
Purchasing total:													7				
[Redacted]																	
Warehouse total:													19				







EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY-\$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Surveillance total:													25				
Slot Operations total:													175				
Table Games Total:													1849				
Casino Cage total:													121				
Soft Count total:													27				

**EMPLOYEES**

**Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE**

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
													14				
Burger total:													13				
Cake Boss total:													4				
													26				
Tea Bar total:													4				
Chocolate Shop total:													4				
Food Court total:													15				
Pub total:													10				

EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Chinese Restaurant total:													32				
Noodle Restaurant total:													25				
The Yard House total:													32				
Grand Buffet total:													63				



EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Wine Bar total:													10				
Hotel Bar West total:													10				
Casino Service Bar total:													155				
Tao Nightclub total:													25				
6th Floor Nightclub total:													25				
Cold Kitchen/Garde Mange total:													29				
Food Court - Culinary total:													5				

EMPLOYEES

Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Banquet total:													74				
Room Service Total:													40				
Stewarding total:													78				
Food and Beverage Administration total:													16				
Bakery Total													7				
Ski Resort F&B Total													4				
													Total	4,342	3,666	2,883	1,459

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
Advertising total:													7				
Database Marketing total:													2				
Entertainment total:													16				
[Redacted]																	
Promotions and Special Events total:													54				
Reservations Total:													27				
Public Relations total:													2				
Sales Total:													4				
Wedding Chapel Total													3				
VIP Services Total													17				
of Marketing/Marketing Support Svcs Total:													3				
Sales total:													6				

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
[REDACTED]																
[REDACTED]																
Asian Marketing total:													13			
[REDACTED]																
Domestic Player Development total:													27			
[REDACTED]																
[REDACTED]																
[REDACTED]																
[REDACTED]																
Finance General total:													24			
[REDACTED]																
Casino Credit total:													8			
[REDACTED]																
Income Audit total:													12			
[REDACTED]																
Purchasing total:													8			
[REDACTED]																
Warehouse total:													21			







EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Surveillance total:													26				
Slot Operations total:													193				
Table Games Total:													2053				
Casino Cage total:													134				

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Soft Count total:													29			
													14			
Burger total:													14			
Cake Boss total:													4			
													29			
Tea Bar total:													4			
Chocolate Shop total:													4			
Food Court total:													15			

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Pub total:													10			
Chinese Restaurant total:													33			
Noodle Restaurant total:													27			
The Yard House total:													35			
Grand Buffet total:													68			

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Steakhouse total:													34				
Italian Restaurant total:													41				
Bar 360 total:													10				
High Limit Bar total:													10				
Sports Bar total:													10				
McCallen Bar total:													10				

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Wine Bar total:													10			
Hotel Bar West total:													10			
Casino Service Bar total:													170			
Tao Nightclub total:													26			
6th Floor Nightclub total:													26			
Cold Kitchen/Garde Mange total:													32			
Food Court - Culinary total:													5			

EMPLOYEES

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
[Redacted]																	
[Redacted]																	
[Redacted]																	
Banquet total:													80				
[Redacted]																	
[Redacted]																	
Room Service Total:													42				
[Redacted]																	
[Redacted]																	
Stewarding total:													86				
[Redacted]																	
[Redacted]																	
Food and Beverage Administration total:													17				
[Redacted]																	
[Redacted]																	
Bakery Total													7				
[Redacted]																	
[Redacted]																	
Ski Resort F&B Total													4				
													Total	4,743	3,995	3,129	1,614



EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Asian Marketing total:													14			
Domestic Player Development total:													29			
Finance General total:													24			
Casino Credit total:													8			
Income Audit total:													13			
Purchasing total:													9			
Warehouse total:													22			

EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Hotel Total</b>													430				
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Environmental Services total:</b>													184				
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Facilities total:</b>													147				





EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
Slot Operations total:													211				
[Redacted]																	
[Redacted]																	
Table Games Total:													2257				
[Redacted]																	
Casino Cage total:													147				
[Redacted]																	
Soft Count total:													31				
[Redacted]																	
[Redacted]																	
Burger total:													15				
[Redacted]																	
Cake Boss total:													4				



EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Food Court total:													15			
Pub total:													10			
Chinese Restaurant total:													35			
Noodle Restaurant total:													28			
The Yard House total:													37			
Grand Buffet total:													73			

EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
Steakhouse total:													35				
Italian Restaurant total:													42				
Bar 360 total:													10				
High Limit Bar total:													10				
Sports Bar total:													10				
McCallen Bar total:													10				
Wine Bar total:													10				

EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time
Hotel Bar West total:													10			
Casino Service Bar total:													186			
Tao Nightclub total:													27			
6th Floor Nightclub total:													27			
Cold Kitchen/Garde Mange total:													34			
Food Court - Culinary total:													5			
Banquet total:													87			
Room Service Total:													45			

EMPLOYEES

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

	Union	Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week)	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time	Part Time	
[Redacted]																	
[Redacted]																	
Stewarding total:													95				
[Redacted]																	
[Redacted]																	
Food and Beverage Administration total:													18				
[Redacted]																	
Bakery Total													7				
[Redacted]																	
Ski Resort F&B Total													4				
												Total	5,144	4,324	3,375	1,769	