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Exhibit VIII.A.13

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**EXHIBIT VIII. A. 13. TAX AUDIT**

<b>Applicant</b>	Not applicable.
<b>Direct and Indirect Owners of Applicant</b>	Not applicable.
<b>Manager</b>	Not applicable.
<b>Direct and Indirect Owners of Manager, and Key Employees</b>	<p>For the time period 3/1/2010 through 5/31/2012, Lewiston Golf Course Corporation discovered reporting errors relating to payment of NYS sales and use tax. This was a self-reported issue and amended returns were filed with an approximately \$45,000 payment made to NYS in April 15, 2013.</p> <p>Except for the foregoing, upon information and belief none of Manager's direct or indirect owners, and no Casino Key Employees, have been delinquent in the payment of, or in dispute over, the filings concerning or the payment of, any fees or tax required under any Federal, state or municipal law within the past ten (10) years.</p>