

Exhibit VIII.A.2.b.1

Traditions at the Glen

RESORT & CONFERENCE CENTER

Johnson City, NY

Previous Project Development Costs

DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Actual Cost
COST SUMMARY				
1.00 Property Acquisition				
1.01 Legal Fees				
1.02 Purchase Price				
1.03 Environmental Studies				
Subtotal				
2.00 Direct Construction Costs				
2.01 On-Site Improvements				
2.02 Landscaping & Misc. Site Items				
2.03 Mech & Elect. Upgrades				
2.04 Water Upgrades				
2.05 Gas Upgrades				
2.06 Parking				
2.07 Site Lighting				
3.00 Phase 1 - Hotel, Banquet, Admin				
3.01 Pro Shop Renovation				
3.02 Banquet Room				
3.03 Hotel Rooms				
3.04 Administration & Support				
3.05 Tavern				
3.06 Spalding Dining Room				
3.07 Board Room				
3.08 Break Out Rooms				
3.09 Kitchen				
3.10 Circulation				
3.11 Support				
3.12 Golf Course Reconfiguration				
3.13 Event Tents				
4.00 Phase 2 Maintenance				
4.01 Cart Barn				
4.02 Maintenance Shop				
4.03 Storage Building				
4.04 Utility Building				
5.00 Phase 3 Additional Hotel				
5.01 Hotel Rooms				
6.00 Phase 4 Spa				
6.01 Spa				
7.00 Phase 5 Townhouse Development				
7.01 Sitework				
7.02 Utilities				
7.03 Townhouses				
8.00 Phase 6 Spa Expansion				
8.01 Salt Rooms				
8.02 Admin, Treatment & Support				
9.00 Phase 7 Outdoor Patio				

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Previous Project Development Costs

DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Actual Cost
COST SUMMARY				
9.01 Patio, Waterfall, Landscaping				
		Subtotal		
10.00 TOTAL CONSTRUCTION COST				
11.00 TOTAL PROPERTY ACQUISITION				
12.00 TOTAL DIRECT CONSTRUCTION COST				
13.00 TOTAL PROJECTED PROJECT COSTS				

Traditions Resort and Casino

RESORT CASINO COMPLEX

Johnson City, NY

Estimated Project Development Costs

DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Budget	Revision	Comments
COST SUMMARY						
<u>6.00 Permits & Fees</u>						
6.01 Building Permits - IBC Drawing Review						Allowance
6.02 Testing & Inspections						Allowance
6.03 Water Hook-up Fees						NIC
6.04 Waste Water Hook-up Fees						NIC
6.05 Power/Gas Fees						NIC
6.06 Regulatory Coordination & Misc. Fees						NIC
6.07 Sub-Total						
<u>7.00 Contractor Preconstruction Services</u>						
7.01 Pre-Construction Services						Allowance
7.02 Sub-Total						
<u>8.00 Design & Related Professional Services</u>						
8.01 Design & Related Professional Services						Includes all u.n.o.
8.02 Architectural						
8.03 Construction Administration						
8.04 Structural Engineering						
8.05 Mechanical/Plumbing Fees						
8.06 Electrical Engineers						
8.07 Civil Engineering - Site						
8.08 Geo-technical Engineers						
8.09 Construction Admin-Engineering						
8.10 Parking Garage Consultants						
8.11 Interior Design						
8.12 Kitchen Consultant						
8.13 Laundry						
8.14 Landscape Architect						
8.15 Signage Design						
8.16 Envelop Consultant						
8.17 Survey & Topographic						
8.18 Lighting Consultant						
8.19 A/V Consultant						
8.20 Low Voltage Consultant						
8.21 Reimbursable Expenses						
8.22 Sub-Total						
<u>9.00 Pre-Development Expenses</u>						
9.01 Site Studies						NIC
9.02 Market Studies						NIC
9.03 Operational Consultants						NIC
9.04 Sub-Total						

Traditions Resort and Casino

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Johnson City, NY

Estimated Project Development Costs

DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Budget	Revision	Comments
COST SUMMARY						
<u>10.00 Low Voltage Systems</u>						
10.01 Telephone System / Switchboard						Allowance
10.02 Cabling & Voice, Fire, & Data Wiring						Allowance
10.03 LAN/WAN Equipment						Allowance
10.04 POS Equipment & Wiring						Allowance
10.05 Security & Door Control						Allowance
10.06 Audio/Visual						Allowance
10.07 Surveillance						Allowance
10.08 Sub-Total						
<u>11.00 FF&E Casino</u>						
11.01 Slots						Allowance
11.02 Player Tracking System						Allowance
11.03 Slot Stools						Allowance
11.04 Slot Bases						Allowance
11.05 Table Games						Allowance
11.06 Table Chairs/Stools						Allowance
11.07 Poker Tables						Allowance
11.08 Poker Chairs						Allowance
11.09 Pit Boss Station						Allowance
11.10 Chips/Dice/Cards/Etc.						Allowance
11.11 Cage Equipment						Allowance
11.12 Count Equipment						Allowance
11.13 Vault						Allowance
11.14 VIP / Guest Services / Promotions						Allowance
11.15 Trash Cans/Ash Trays/Misc. Accessories						Allowance
11.15 Sub-Total						
<u>12.00 FF&E Food & Beverage</u>						
12.01 Kitchen, Bar & Lounge Equipment						Allowance
12.02 Restaurant Offices						Allowance
12.03 Banquet Service Equipment						NIC
12.04 24/7 Casual Dining						Allowance
12.05 Sports Bar						Allowance
12.06 Terrace Dining Areas						Allowance
12.07 VIP Lounge						Allowance
12.08 Employee Dining						Allowance
12.09 China / Flatware / Glass						Allowance
12.10 Sub-Total						

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Johnson City, NY

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DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Budget	Revision	Comments
COST SUMMARY						
13.00 Spa						
13.01 Reception						Existing
13.02 Office						Existing
13.03 Prep. & Storage Rooms						Existing
13.04 Treatments Rooms						Existing
13.05 Retail						Existing
13.06 Exercise Room						Existing
13.07 Locker Rooms						Existing
13.08 Supplies & Misc.						Existing
13.09 Sub-total						
14.00 FF&E Back of House						
14.01 Executive Offices						
14.02 Reception Area						Allowance
14.03 CEO						Allowance
14.04 Casino Manager						Allowance
14.05 Assistant CM						NIC
14.06 CFO						Allowance
14.07 Administrative Assistant						Allowance
14.08 Hotel Manager						NIC
14.09 Security Manager						Allowance
14.10 Table Games Manager						Allowance
14.11 Slot Manager						Allowance
14.12 Food & Beverage Manager						NIC

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DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Budget	Revision	Comments
COST SUMMARY						
14.13 Public Relations Manager						Allowance
14.14 Cubicle Offices						Allowance
14.15 Copy / Workroom						Allowance
14.16 Conference Room						Allowance
14.17 Coffee/Break Room						Allowance
14.18 Break room Appliances						Allowance
14.19 Misc. Shelving, File Storage						Allowance
14.20 Accounting Office						
14.21 Controller						Allowance
14.22 Receivable Manager						Allowance
14.23 Payables Manager						Allowance
14.24 Payroll						Allowance
14.25 Office Cubicles						Allowance
14.26 Conference Room						NIC
14.27 Copy / Workroom						Allowance
14.28 Secure File Storage						Allowance
14.29 Marketing Manager						
14.30 Marketing Manager						Allowance
14.31 Private Offices						Allowance
14.32 Office Cubicles						Allowance
14.33 Open Work Room						Allowance
14.34 Conference Room						Allowance
14.35 Misc. Shelving, File Storage						Allowance
14.36 Surveillance/Compliance/Health & Safety						
14.37 Private Offices						Allowance
14.38 Compliance Office						Allowance
14.39 Health/Safety						Allowance
14.40 Audit Offices						Allowance
14.41 Cubicle Offices						Allowance
14.42 Review & Conference Room						Allowance
14.43 Waiting Area						Allowance
14.44 Copy / Workroom						Allowance
14.45 Misc. Shelving, File Storage						Allowance
14.46 Human Resources						
14.47 HR Director						Allowance
14.48 HR Offices						Allowance
14.49 HR Training						Allowance
14.50 Interview Room						Allowance
14.51 Reception Room						Allowance
14.52 Copy / Workroom						Allowance
14.53 Coffee Bar						Allowance
14.54 Misc. Shelving, File Storage						Allowance

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DESCRIPTION	QUANTITY	UNIT	\$/UNIT	Budget	Revision	Comments
COST SUMMARY						
14.55 First Floor Offices						
14.56 Slot Tech Manager						Allowance
14.57 Slot Assistant Manager						NIC
14.58 Slot Floor Manager						Allowance
14.59 PBX - Telephone Receptionist						Allowance
14.60 Cage Manager						Allowance
14.61 Accounts Manager						NIC
14.62 Dealer Break Room						Allowance
14.63 Table Games Office						Allowance
14.64 Misc. Shelving, File Storage						Allowance
14.65 General BOH						
14.66 General Storage						Allowance
14.67 Security FF&E - Check in / Casino						Allowance
14.68 Maintenance						Allowance
14.69 MIS Office / Room						Allowance
14.70 Computer Software						Allowance
14.71 Computers						Allowance
14.72 General Office						Allowance
14.73 Janitor Office						Allowance
14.74 Receiving						Allowance
14.75 Employee Lockers & Uniform Room						Allowance
14.76 Shuttle Bus						Allowance
14.77 Limousines						Allowance
14.78 Maintenance						Allowance
14.79 Misc. Vehicles						Allowance
14.80 Sub-Total						
15.00 Hotel						
15.01 Hotel Rooms						Existing
15.02 Room Vaults						Existing
15.03 Lobby / Hotel Front Desk						Existing
15.04 Hotel Administration						Existing
15.05 Luggage Carts / Valet						Existing
15.06 Door Card Lock System						Existing
15.07 Pool						Existing
15.08 Corridors / Ice Machines						Existing
15.09 Hotel Linens & Supplies						Existing
15.10 Laundry						Existing
15.11 Maid Carts & Supplies						Existing
15.12 Sub-Total						
16.00 FF&E Ordering/Delivery/Installation						
16.01 Ordering/Delivery/Installation						Allowance
16.02 Sub-Total						

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COST SUMMARY						
17.00 Signage						
17.01 Parking / Directional						Allowance
17.02 Exterior Signage on Building						Allowance
17.03 Exterior Signage at site entry						Allowance
17.04 Interior Signage						Allowance
17.05 Sub-Total						
18.00 Financing/Legal/Development Costs						
18.01 Loan Interest						NIC
18.02 Underwriting & Closing Costs						NIC
18.03 Development Costs						NIC
18.04 Development Reimbursable						NIC
18.05 Attorney Fees Loans/Compact/Develop./Environ						NIC
18.06 Loan Structuring Costs						NIC
18.07 Sub-Total						
19.00 Pre-Opening Operational and Post Ops.						
19.01 Casino Bankroll						Allowance
19.02 Pre-Opening Salaries						Allowance
19.03 Training & Recruitment						Allowance
19.04 Drug Testing						Allowance
19.05 Tribal Gaming Commission						Allowance
19.06 Spa Set-up & Training						Existing
19.07 Uniforms						Allowance
19.08 Food & Beverage Inventory						Allowance
19.09 Sub-Total						
20.00 Pre-Opening Marketing						
20.01 Billboards						Allowance
20.02 TV, Radio, Print Media						Allowance
20.03 Production						Allowance
20.04 Brochure/Printing						Allowance
20.05 Property Posters/Light Board						Allowance
20.06 Special Events						Allowance
20.07 Other						Allowance
20.08 Sub-Total						
Sub-Total FF&E and Soft Costs						