

Exhibit VIII.C.7.b Hotel Analysis

Currently, the Binghamton MSA market has 2,443 rooms and is running a 12- month occupancy rate of approximately 52.6%. The over abundance of hotels has led to the decrease in the average hotel occupancy in the past few years. Traditions Resort & Casino recognizes the struggling hotel industry and has made a conscious effort to size the hotel appropriate for the market. Instead of constructing a massive hotel and keeping the casino and resort customers on site, Traditions has and will continue to partner with local hotels to fill their rooms instead. This effort goes a long way in not only increasing occupancy at community hotels, this will further assist Traditions in its effort to showcase what the region has to offer. Guests staying at neighboring hotels will be likely to eat at neighboring restaurants and shop at local retail outlets.

In lieu of making projections on what the overflow of gaming visitors can do to the local economy, one must look at a very similar property in Wilkes-Barre, PA. The casino opened with no hotel on site and the local hotel market experienced a drastic increase in occupancy rates. Not only did existing hotels see an increase, numerous new franchises came to the market to take advantage of the visitors. In addition to the construction of new hotels, there were numerous restaurants and shopping centers built as well to attract and service the influx of new tourists.

The existing hotel at Traditions at the Glen is a 3.5 star hotel. The new hotel will be a 4 star hotel to ensure the offerings at the hotel are of the highest in the local market. The reason for this is the destination resort guests. Traditions Resort & Casino wants to ensure they enjoy every aspect of their stay and that the hotel remains competitive with the casino market. The Traditions property has a longstanding reputation of being the premier resort in the region and the proposed expansion will only enhance the existing property.

Traditions Resort & Casino will not franchise the hotel. The Gaming & Leisure Advisors, LLC. parent company, Seneca Gaming Corporation operates two very successful hotels at two of their casinos in western New York. The Seneca Allegany and Seneca Niagara hotels have both achieved and maintained the prestigious 4-diamond rating for many years. Due to the vast experience and success of these two properties, Traditions Resort & Casino hotel will be operated by Gaming & Leisure Advisors, LLC.

The Innovation Group took the desired hotel size and analyzed the competitive market in their gaming market analysis. Exhibit VIII.C.7.B.1 shows their findings and confirms the Traditions Resort & Casino hotel will be appropriately sized for the Binghamton MSA.