

June 17, 2014

Jeff Morris Penn National Gaming 825 Berkshire Boulevard Wyomissing, PA 19610

Dear Jeff,

West Hills Country Club was pleased to meet with you on June 11, 2014 to learn about the prospects and vision of the planned Live! Hotel & Casino in South Blooming Grove. We appreciate the opportunity to communicate and coordinate together, as you look to develop a world-class destination for the entire Mid-Hudson Valley region.

We recently purchased and renovated the West Hills Country Club in Middletown NY. We have transformed the country club experience in the Mid-Hudson Valley through our multi-million dollar renovation and have created one of the finest golf and recreational venues in the region. Nestled along the majestic Wallkill River, West Hills Country Club offers a complete experience for the entire family. In addition to one of the area's finest golf courses, West Hills has updated the club from its clubhouse and restaurant to its swimming pool and tennis courts.

In particular, we are excited about the opportunity to create joint packages for visitors, which would include a resort stay and a golf outing at your facility. This is the ideal synergy for our two organizations. Together, we can create efficient and impactful marketing/advertising; craft unique vacation experiences (Tournaments, Holiday Weekends, Clinics/Camps, Fall Foliage, etc); and, develop a system of transportation between our venues.

The golf visitor to our region is avid and important to the success of the hospitality and recreation industries. Many of your guests come from outside the immediate area and, will play with us on multiple occasions, patronize our facilities and enjoy other restaurants, lodging and attractions nearby. West Hills Country Club is excited to become an extended amenity of The Live! Hotel & Casino experience and to expand a high-level of service and hospitality to our guests and yours, too.

Please count on our assistance and collaboration and, let us know of how we might help further.

Sincerely,

West Hills Country Club