

## **VIII. ECONOMIC ACTIVITY AND BUSINESS DEVELOPMENT**

### **A. FINANCE AND CAPITAL STRUCTURE**

#### **13. TAX AUDIT**

*Submit as Exhibit VIII. A.13. a description of any delinquencies 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 by an Applicant Party.*

OCCR Enterprises, LLC (applicant), OCCR Enterprises Holdings, LLC (Jointly Owned Holding Entity), PPE Casino Resorts NY, LLC (Cordish Principal's Holding Entity), NY OCCR Investment, LLC (Penn Holding Entity) are newly formed entities and therefore have not filed any tax returns and have not been subject to any tax disputes or delinquencies.

#### **The Cordish Group**

None

#### **Penn National Gaming, Inc.**

Penn National Gaming, Inc. was audited by the Pennsylvania Department of Revenue regarding sales and use tax for the years 2006 through 2009. The Taxpayer received the final audit assessment May-2010 in the amount of \$102,468.48. The assessment was paid and settled with the Pennsylvania Department of Revenue on May 27, 2010.