

VIII. ECONOMIC ACTIVITY AND BUSINESS DEVELOPMENT

A. FINANCE AND CAPITAL STRUCTURE

7. FINANCIAL STATEMENTS AND AUDIT REPORT

Submit as Exhibit VIII. A.7.b. for the Applicant, an independent audit report of all financial activities and interests including, but not limited to, the disclosure of all contributions, donations, loans or any other financial transactions to or from a gaming entity or operator in the past five (5) years.

OCCR Enterprises, LLC (applicant), OCCR Enterprises Holdings, LLC (Parent Entity), PPE Casino Resorts NY, LLC (Cordish Principal's Holding Entity), NY OCCR Investment, LLC (Penn Holding Entity) have not made any contributions, donations, loans or any other financial transactions to or from a gaming entity or operator in the past five (5) years other than expected contributions associated with this NY project.

For Penn National, information on any contributions, donations, loans or any other financial transactions to or from a gaming entity or operator in the past five (5) would be discussed in its 10K filings which are included with this application.

For Cordish, other than this and affiliated gaming initiatives principally owned by the Cordish Principals, there are no contributions, donations, loans, or other transactions to or from a gaming entity or operator.