Exhibit VIII.C.9.a (Description of Entertainment Venues):

Submit as Exhibit VIII.C.9.a. a description of the entertainment venues proposed for the Project Site whether located inside or outside the Gaming Facility, the square footage and patron capacity of each (minimum/maximum), admission charges/price, the contemplated frequency of events (e.g., number of entertainment events and entertainment days), and uses/types of entertainment to which the venues will be dedicated. Describe and provide copies of any arrangements or agreements with promoters, artists, or performance companies or troupes. Substantiate (e.g., by comparison to analogous projects) the bases for such plans and estimates.

Hudson Valley Casino & Resort intends to use entertainment as one of the important amenities in the portfolio of products and services offered to its guests. The strategy is to clearly provide something that is differentiated from what exists currently in the market and to create a program that will attract new guests to the destination and region.

The key driver of entertainment on the property will be the multi-purpose Event Center, which is configurable for both events and entertainment. At approximately 30,000 square feet, the facility can seat up to 2,200 participants. The design of the Event Center will allow for great flexibility with regards to configuration for entertainment or special events and will be able to house a large variety of offerings including concerts, sporting events, comedy and even book signings or expos.

Entertainment programs selected will be based on their appeal to various casino and leisure consumers and are intended to be a unique offering in the region (not replicating or competing with local theatres or entertainment venues). It is anticipated that the Events Center will be used year-round and often, with programming that is both open to the public in order to attract new business, as well as potentially for invited guests only. Pricing for events to the public will vary and will be based on the production cost and potential appeal, as well as pricing history for that artist or offering.

Given the potential demand for entertainment programming, Hudson Valley Casino & Resort may consider using additional venues on-property at some point for this purpose. These spaces may include the Casino Center Bar and the Sports Bar/Pub.

