Exhibit VIII. B.7.a

Attached are staffing tables for Low, Average and High revenue cases for each functional area of operation for the Gaming Facility, upon completion of construction.

See Table VIII. B.7.a-1 below for each model.

Following this summary page are details, including the following:

- Estimated number of positions by full-time and part-time positions, and full-time equivalents for each functional area
- A listing of each job classification, corresponding pay rate, and benefit expense

Table VIII. B.7.a-1. SUMMARY—Staffing Summary for Low, Average, and High Revenue Cases

	Headcount	Full Time	Part Time	FTE	*Avg Base Rate per FTE	Avg Total Comp per FTE
Low	4,342	2,883	1,459	3,666	\$41,967	\$63,160
Medium	4,743	3,129	1,614	3,995	\$41,733	\$62,974
High	5,144	3,375	1,769	4,324	\$41,535	\$62,816

* Excludes Tips

As described in **Exhibit X. B.1**, Human Resource Practices, the company will primarily focus recruitment efforts that are directed to the residents of Orange County, and secondarily, to those residents of the Hudson Valley in the counties of Ulster and Sullivan. Within these counties we will focus recruitment efforts in the municipalities with the highest levels of unemployment through collaborative efforts with various colleges and workforce development agencies, and a Casino Career Institute.

Based upon our experience at Resorts World Casino New York, which is located in Queens, New York, we anticipate on hiring approximately 60% from Orange County, and 85-90% from within the Hudson Valley region. Table VIII. B.7.a-2 below summarizes our relevant information.

County	Full Time	Part Time	Total	% of Total
Queens	633	241	874	60.99%
Brooklyn	229	95	324	22.61%
Bronx	34	11	45	3.14%
Manhattan	25	12	37	2.58%
4 County Total	921	359	1,280	89.32%
Total In-State	1,021	388	1,409	98.33%
Total Out-of-State	21	3	24	1.67%

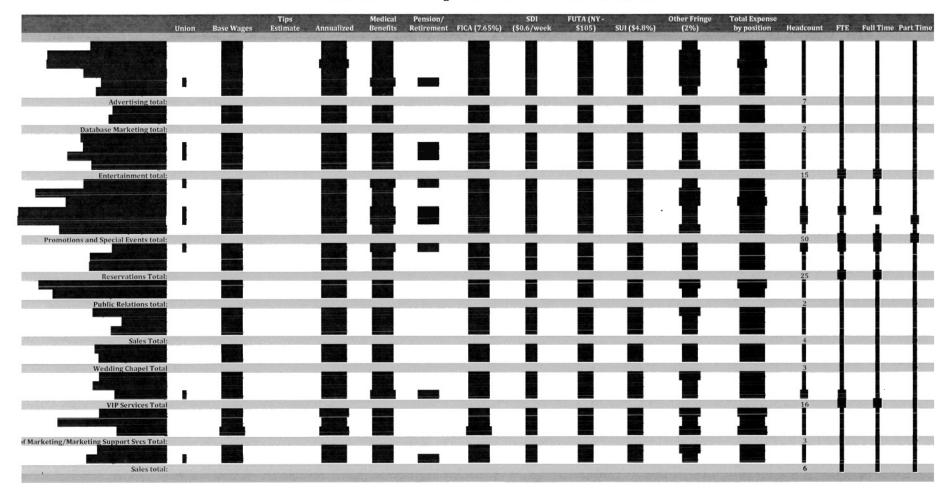
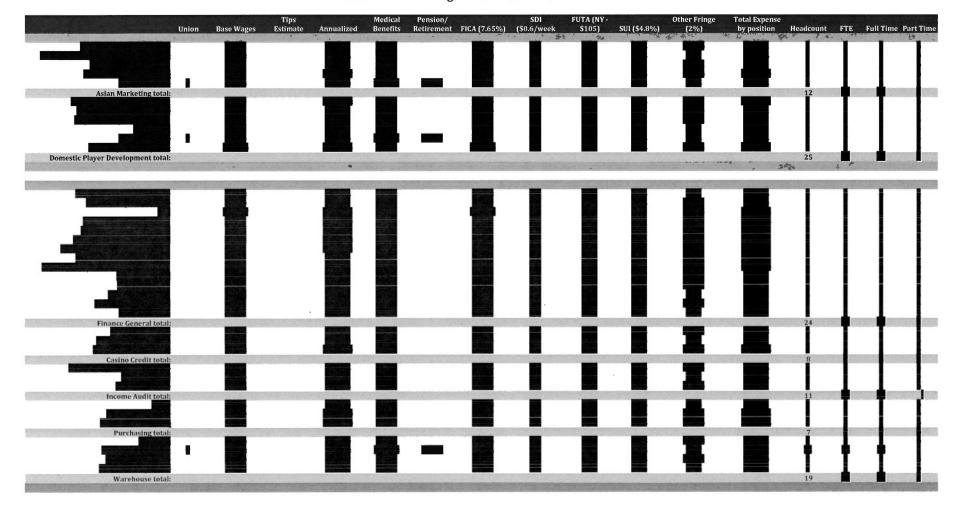
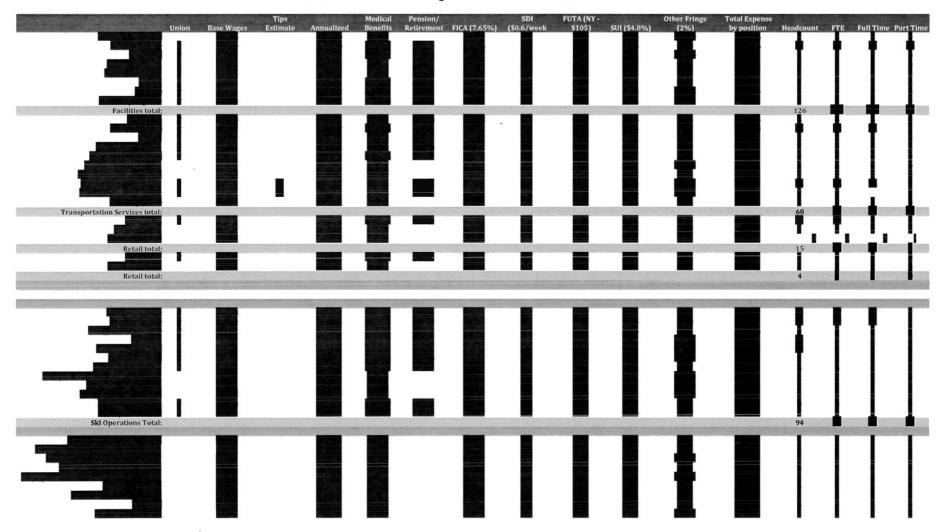


Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

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Medical Pension/ SDI Benefits Retirement FICA (7.65%) (\$0.6/week Tips Estimate FUTA (NY -\$105) SUI (\$4.8%) Total Expense by position Headcount FTE Full Time Part Time **Other Fringe** Union Base Wages Annualized (2%) Hotel Total 358 **Environmental Services total:** 151





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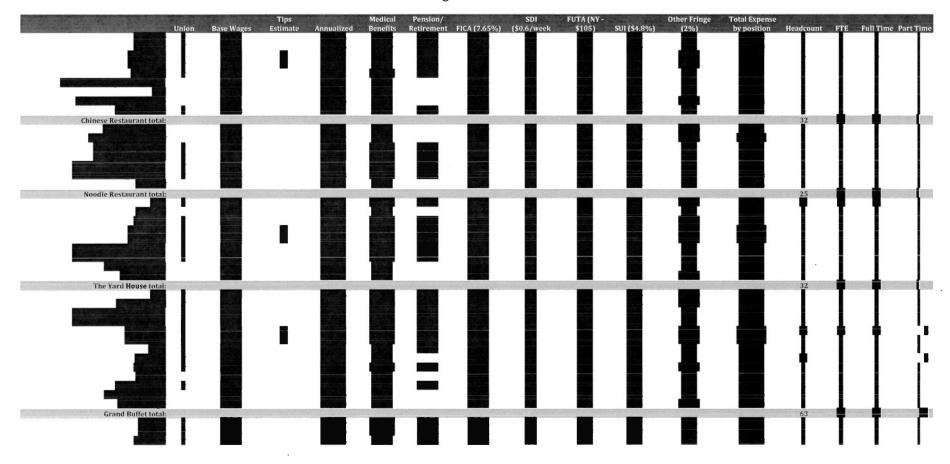
Medical Pension/ SDI Benefits Retirement FICA (7.65%) (\$0.6/week Tips Estimate FUTA (NY -\$105) **Total Expense Other Fringe** Union Base Wages Annualized Benefits SUI (\$4.8%) (2%) by position Headcount FTE Full Time Part Time Human Resources Total: 30 Information Technology total: 21 A PARTY AND A PARTY AND A PARTY OF Branch a High Kerie - | Security total: 185 President and COO total: Internal Audit total:

Medical Pension/ SDI Benefits Retirement FICA (7.65%) (\$0.6/week FUTA (NY -\$105) SUI (\$4.8%) Tips Union Base Wages Estimate Total Expense by position **Other Fringe** FTE Full Time Part Time Annualized (2%) Headcount Surveillance total: 25 A. 4 4.5.5 ____ Slot Operations total: 175 Table Games Total: 1849 I ł Casino Cage total: 121 F 27 Soft Count total:











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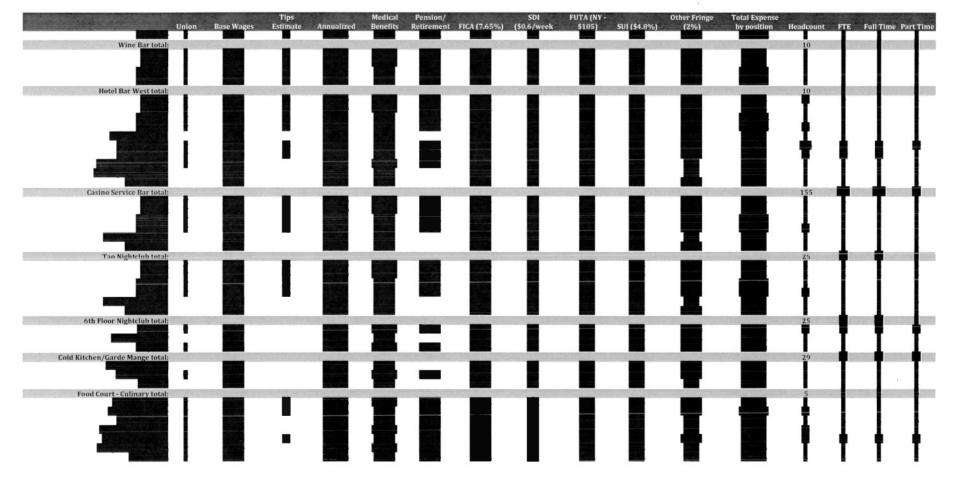
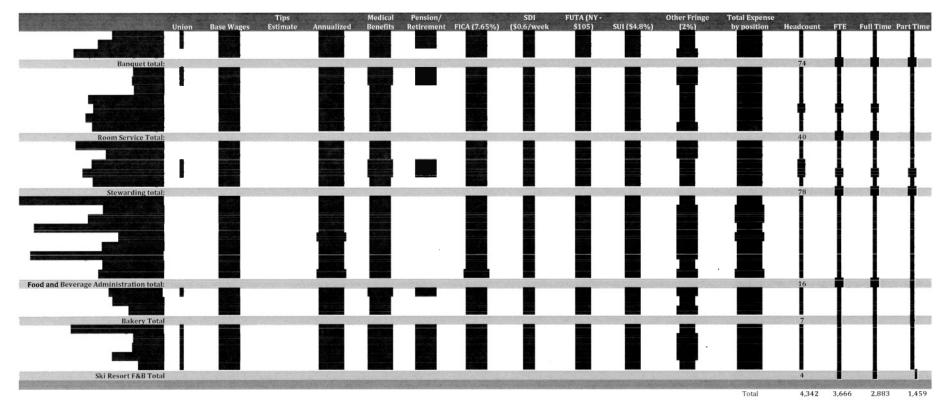


Table VIII. B.7.a-3. Sterling Forest Resort--LOW CASE ESTIMATE

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Medical Pension/ FICA SDI FUTA (NY -Union Base Wages Tips Estimate Annualized Benefits Retirement (7.65%) (\$0.6/week \$105) SUI (\$4.8%) Other Fringe Total Expense by (2%) position Headcount FTE Full Time Part Time ł Advertising total: Database Marketing total: Entertainment total: T ŀ Promotions and Special Events total: Ł Reservations Total: Public Relations total: Sales Total: Wedding Chapel Total ł **VIP Services Total** of Marketing/Marketing Support Svcs Total: 1 Sales total:

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

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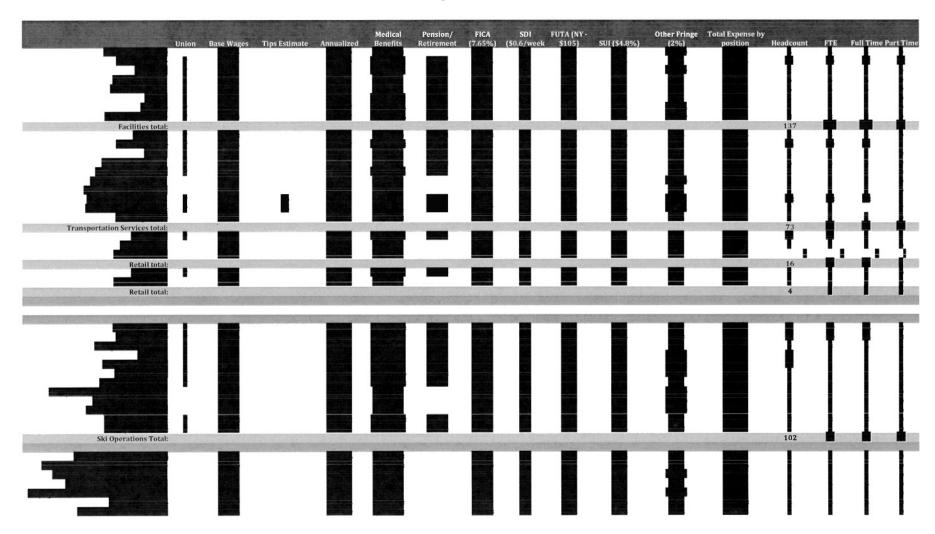
Medical Pension/ FICA SDI FUTA (NY -Union Base Wages Tips Estimate Annualized Benefits Retirement (7.65%) (\$0.6/week \$105) SUI (\$4.8%) Other Fringe Total Expense by (2%) position Headcount FTE Full Time Part Time Asian Marketing total: ł Domestic Player Development total: 27 Finance General total: 24 Casino Credit total: Income Audit total: Purchasing total: ł

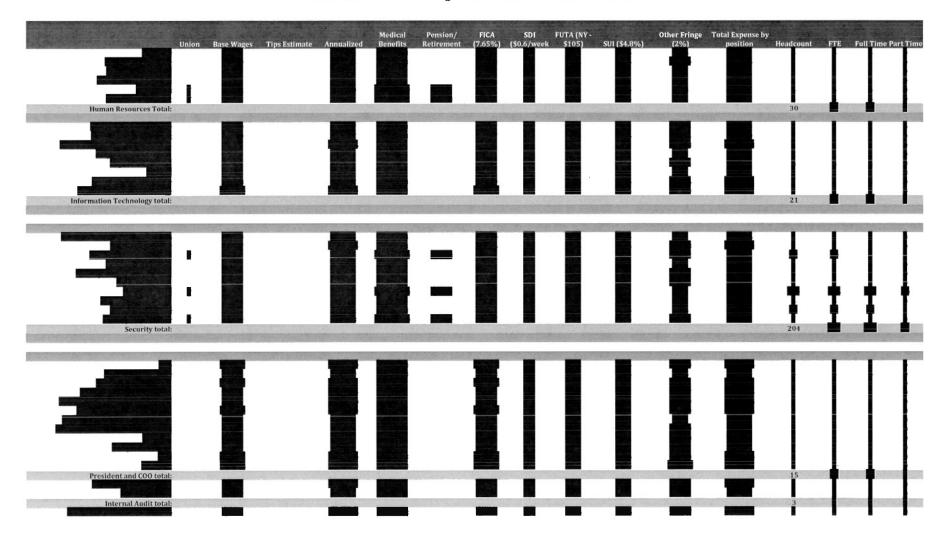
Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

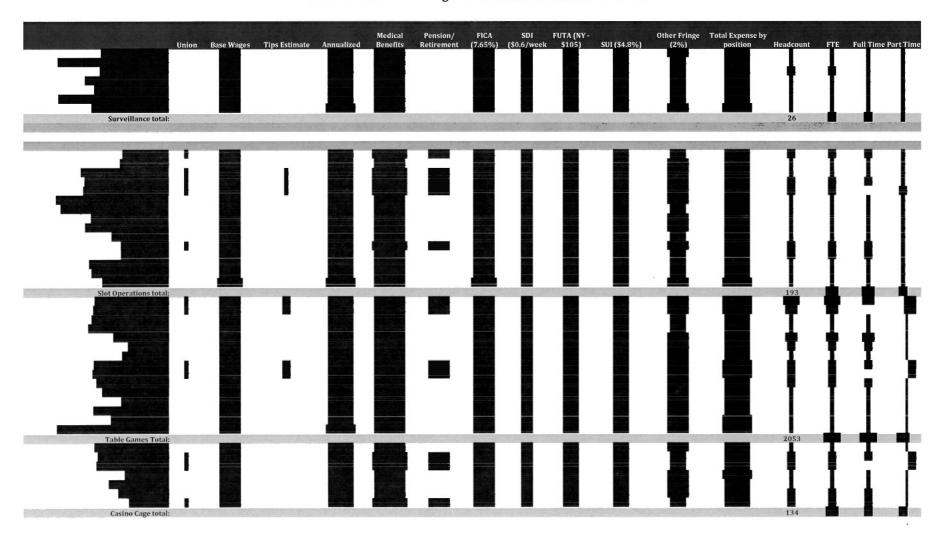
Warehouse total:

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE

	Union Base Wages	Tips Estimate	Annualized	Medical Benefits	Pension/ Retirement	FICA (7.65%)	SDI (\$0.6/week	FUTA (NY - \$105)	SUI (\$4.8%)	Other Fringe (2%)	Total Expense by position	Headcount	FTE	Full Time Part Time
		l												
Hotel Total										ł		394	I	Π







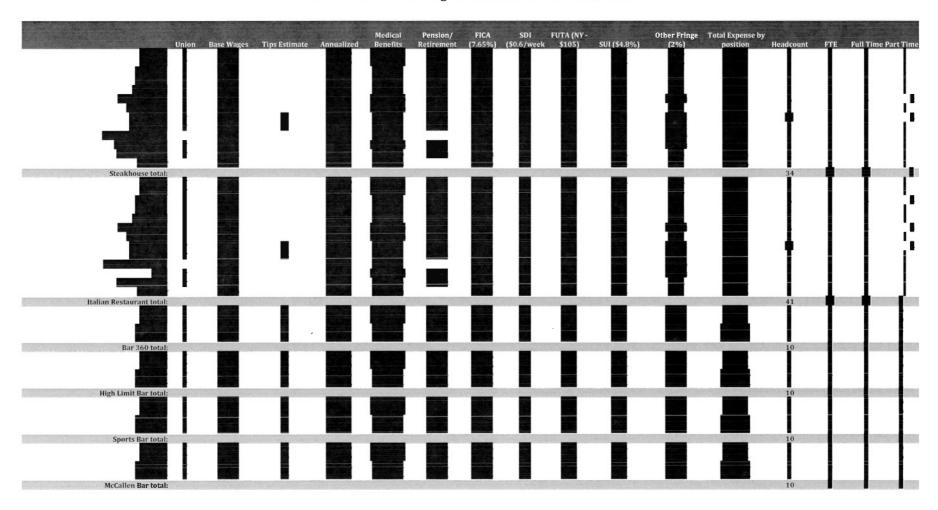


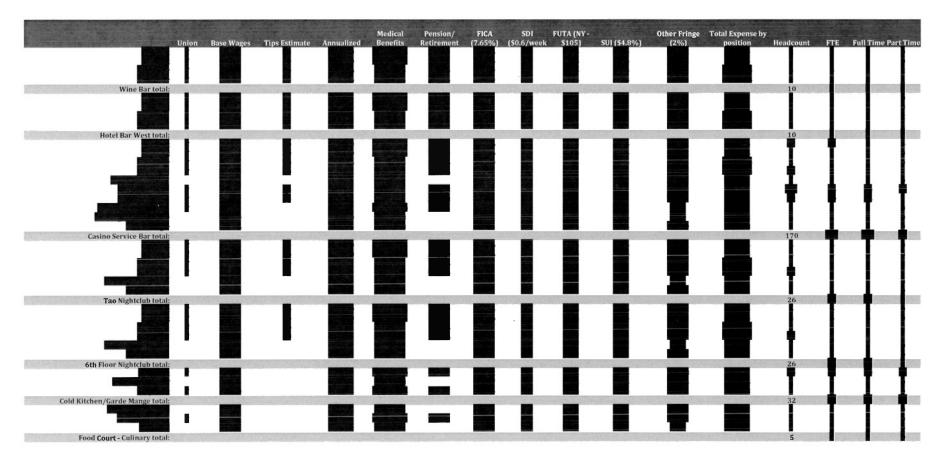
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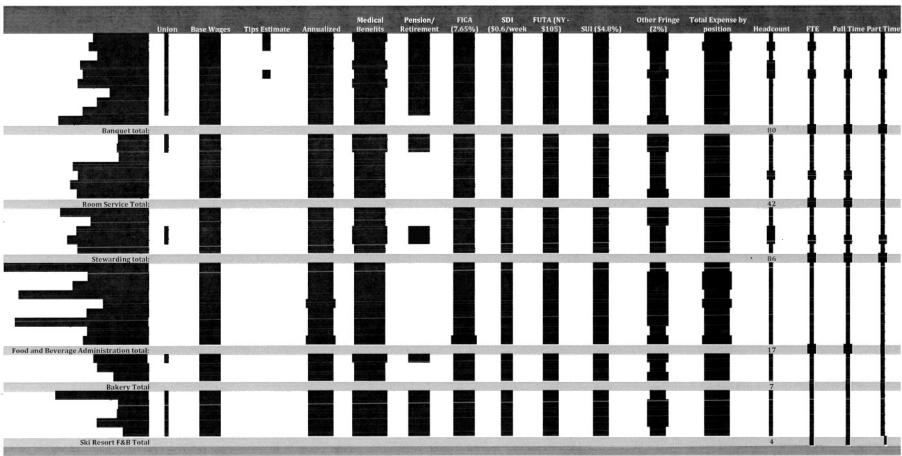
Medical Benefits Other Fringe Total Expense by (2%) position Pension/ SUI (\$4.8%) FTE Full Time Part Time Headcount Union Base Wages Tips Estimate Annualized Retirement Soft Count total: 29 1.1 14 1000 **Burger total** Cake Boss total: 1 29 Tea Bar total: Chocolate Shop total: Food Court total

Table VIII. B.7.a-4. Sterling Forest Resort--MEDIUM ESTIMATE









EMPLOYEES

Total 4,743 3,995 3,129 1,614

Unic	n Base Wages Tip	s Estimate Annualized	Medical Pension/ Benefits Retirement	SDI FICA (7.65%) (\$0.6/week	FUTA (NY - \$105) SUI (\$4.8%)	Other Fringe Total Expense by (2%) position Headcour	nt FTE Full Time Part Time
Advertising total:							
Database Marketing total:							
Entertainment total:						16	
							ŢŢŢ
Promotions and Special Events total:						57	III
Reservations Total: Public Relations total:							
Sales Total: Wedding Chapel Total							
VIP Services Total						19	
of Marketing/Marketing Support Svcs Total: Sales total:							
						X 🖬 I	



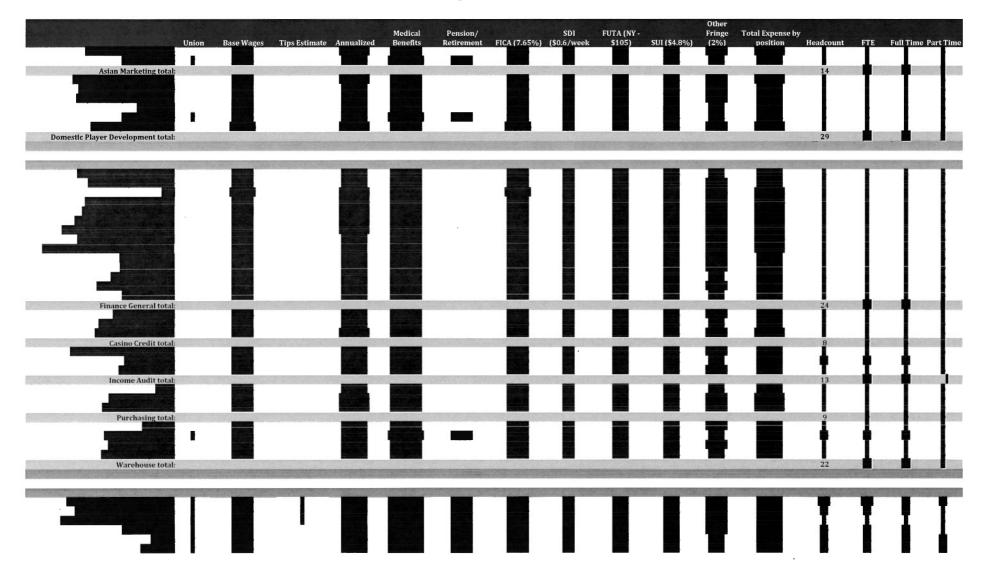


Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE





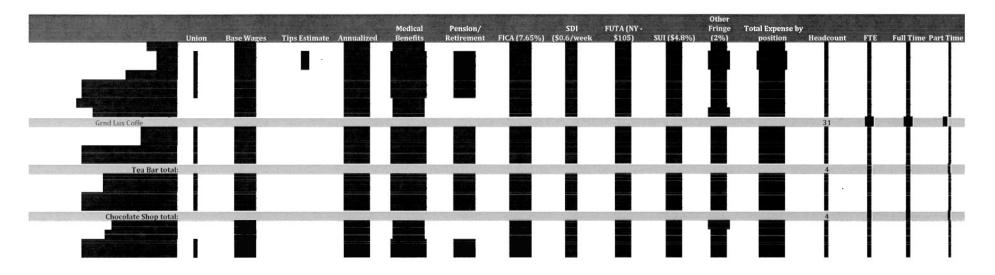




Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE







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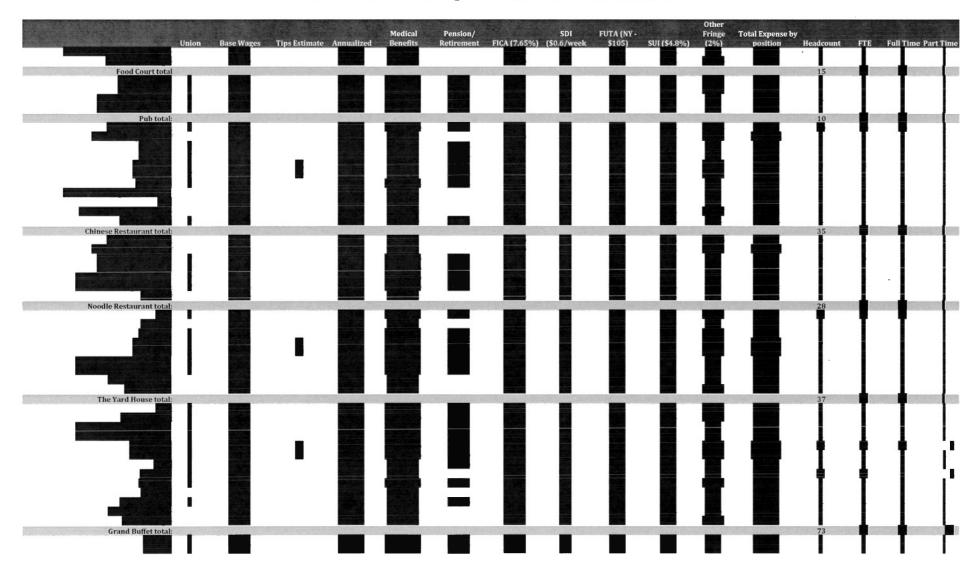
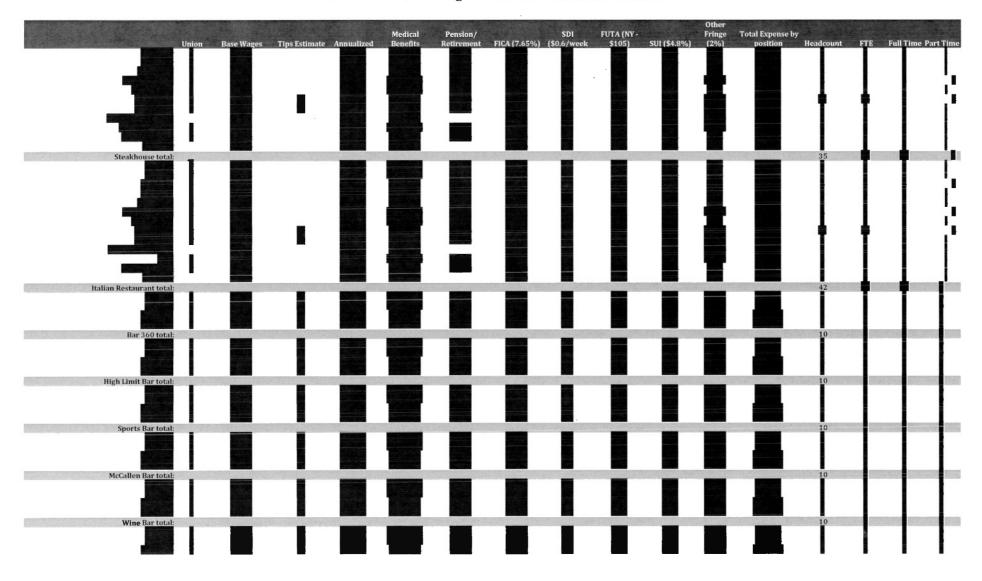


Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE





Other Pension/ SDI Retirement FICA (7.65%) (\$0.6/week FUTA (NY -\$105) SUI (\$4.8%) Medical Fringe Total Expense by position FTE Full Time Part Time Union Base Wages **Tips Estimate** Benefits (2%) Headcount Annualized Hotel Bar West total: Casino Service Bar total: 186 Tao Nightclub total: 27 6th Floor Nightclub total: 27 T I. Cold Kitchen/Garde Mange total: Food Court - Culinary total: Banquet total: 87

Table VIII. B.7.a-5. Sterling Forest Resort--HIGH CASE ESTIMATE

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Room Service Total:

