

Exhibit VIII.C.7.b

HOTEL: DETERMINATION OF NUMBER OF ROOMS/SERVICE/ETC.

Submit as Exhibit VIII. C.7.b. copies of any forecast, projections, analysis or studies used to determine the number and type of hotel rooms, level(s) of service and flag(s) or brand(s). Describe any assumptions and the bases thereof. Substantiate their reasonableness.

If any part of the hotel(s) is not to be managed or operated by the Applicant or the Manager, submit as Exhibit VIII. C.7.c. the name of the proposed manager or operator of such part and provide copies of any contracts, agreements or understandings between the Applicant and/or the Manager and such manager or operator.

COPIES OF FORECASTS, PROJECTIONS, ANALYSES AND STUDIES**Basis of Assumptions**

Following is supplement to the gaming hotel market assessment completed by The Innovation Group for Nevele Resort, Casino & Spa. The full report can be found in its entirety elsewhere in this submission, however, here, we have included as the exhibit the elements that directly correspond to the question regarding number and type of hotel rooms, level of service, brands and other related details.

Notes

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