

<b>UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY</b>	
Caption in Compliance with D.N.J. LBR 9004-2(c) COLE, SCHOTZ, MEISEL, FORMAN & LEONARD, P.A. A Professional Corporation Court Plaza North 25 Main Street P.O. Box 800 Hackensack, New Jersey 07602-0800 Michael D. Sirota, Esq. Ryan T. Jareck, Esq. Nicholas B. Vislocky, Esq. (201) 489-3000 (201) 483-1536 Facsimile	
Attorneys for RIH Acquisitions NJ, LLC <i>et al.</i> , Debtor-In-Possession	
In re:	Case No. 13-34483 (GMB)
RIH ACQUISITIONS NJ, LLC, <i>et al.</i> , <sup>1</sup>	Judge Gloria M. Burns
Debtors.	Chapter 11

Case No. 13-34483 (GMB)  
Judge Gloria M. Burns  
Chapter 11

**AFFIDAVIT IN SUPPORT OF EMPLOYMENT AND RETENTION OF  
ERNST & YOUNG LLP AS ORDINARY COURSE PROFESSIONAL**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Michael J. Mendoza, being duly sworn, deposes and says:

1. I am a partner in Ernst & Young LLP (“EY”). I provide this Affidavit on behalf of EY in support of the application (the “Application”) of RIH Acquisitions NJ, LLC, *et al.*, as debtors and debtors in possession herein (the “Debtors”) to retain EY to provide tax services as ordinary course professional pursuant to the terms and conditions set forth in the Tax Services Engagement Letter between the Debtors and EY (annexed hereto as Exhibit A-1) and related statements of work (each an “SOW,” and collectively the “SOWs,” annexed hereto as Exhibits

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal identification number are: RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel (1695) and RIH Propco NJ, LLC (5454).



A-2, A-3, and A-4, and together with the Tax Services Engagement Letter, the “Engagement Letters”). Unless otherwise defined herein, all capitalized terms used herein shall have the meanings given to them in the Application.

2. The facts set forth in this Affidavit are based upon my personal knowledge, upon information and belief, and upon client-matter records kept in the ordinary course of business that were reviewed by me or other employees of EY under my supervision and direction. The procedures pursuant to which EY determined whether there were any connections between EY and interested parties in these cases is described below. The results of that investigation are set forth herein and in Exhibit B appended hereto.

3. As set forth in further detail in the Engagement Letters, EY has agreed to provide certain tax services (the “Services”) to the Debtors in connection with these Chapter 11 cases upon approval of the Court, a summary description of which Services is set forth below and fully described in the Engagement Letters:

**Tax Services Engagement Letter:**

As set forth in detail in the Tax Services Engagement Letter attached hereto as Exhibit A-1, EY will perform certain tax services as set forth in specific Statements of Work executed pursuant to the Tax Services Engagement Letter.

**2013 Business Tax Return Preparation SOW:**

As set forth in detail in the 2013 Business Tax Return Preparation SOW attached hereto as Exhibit A-2, EY will prepare the U.S. Federal income tax return, Form 1065, for RIH Acquisitions NJ, LLC for the year ended December 31, 2013. EY will also prepare the state and local income and franchise tax returns for those jurisdictions listed on Attachment A to the 2013 Business Tax Preparation SOW. The specific services EY will provide as part of this engagement include extension requests (if necessary).

**2014 Business Tax Return Preparation SOW:**

As set forth in detail in the 2014 Business Tax Return Preparation SOW attached hereto as Exhibit A-3, EY will prepare the U.S. Federal income tax return, Form 1065, for RIH Acquisitions NJ, LLC for the 2014 tax year. EY will also prepare the state and local

income and franchise tax returns for those jurisdictions listed on Attachment A to the 2014 Business Tax Preparation SOW. The specific services EY will provide as part of this engagement include extension requests (if necessary).

**Tax Advisory Services SOW:**

As set forth in detail in the Tax Advisory Services SOW attached hereto as Exhibit A-4, EY will provide tax advisory services to the Debtors. Such services may include:

- Routine tax advice and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects.
- The Tax Advisory Services SOW is intended to be used for engagements to respond to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$10,000 in professional fees at 65% of the standard hourly rates for the professionals involved. The scope of these services may be agreed to orally or through written communications with Client such as e-mails.
- The projects covered by the Tax Advisory Services SOW include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than serving as a representative).
- Specific tasks that may be involved in connection with the Services include the following: participating in meetings and telephone calls with Client; participating in meetings and telephone calls with taxing authorities and other third parties where we are not representing Client before the taxing authority; reviewing transaction-related documentation; researching technical issues; and preparing technical memoranda, letters, e-mails, and other written documentation.
- The Tax Advisory Services SOW is not intended to cover services related to significant tax planning or other projects where a mutual understanding of the scope of the engagement should be formally documented.
- Accordingly, in lieu of the Tax Advisory Services SOW, separate SOWs generally will be entered into in connection with the following: services related to a transaction that is a reportable transaction, transaction of interest or transaction similarly designated by a tax authority; engagements where we will render formal opinions or opinions that will be relied upon by third parties; engagements where we prepare tax returns, entries on tax returns, or Reports of Foreign Bank and Financial Accounts (FBARs), FinCEN Form 114; studies with respect to Client's

tax attributes (e.g., basis studies or repairs and maintenance studies); loaned or assigned staff engagements; and due diligence engagements.

4. Subject to the Court's approval and pursuant to the terms and conditions of the Tax Services Engagement Letter and Tax Advisory Services SOW, EY intends to charge the Debtors for the Services rendered pursuant to the Tax Services Engagement Letter and Tax Advisory Services SOW in these Chapter 11 cases based 65% of its hourly rates for such Services. Moreover, the total fee under the Tax Advisory Services SOW shall not exceed \$50,000, unless EY receives prior approval from the Debtors. EY's hourly rates are revised annually on July 1 in the ordinary course of EY's business. Pursuant to the terms and conditions of the 2013 Business Tax Preparation SOW, EY intends to charge the Debtors \$40,000 for the Services performed thereunder (\$20,000 due on February 20, 2014 pursuant to the invoice dated February 7, 2014, and \$20,000, the balance of the fee, plus expenses, due upon the completion of the returns), provided that EY receives all information necessary for the completion of the returns by February 24, 2014. If EY receives the required information after such date, EY's fee will be \$42,800. Pursuant to the terms and conditions of the 2014 Business Tax Preparation SOW, EY intends to charge the Debtors \$50,000 for the Services performed thereunder (\$25,000 due on February 20, 2014 pursuant to the invoice dated February 7, 2014, and \$25,000, the balance of the fee, plus expenses, due upon the completion of the returns), provided that EY receives all information necessary for the completion of the returns by February 24, 2014. If EY receives the required information after such date, EY's fee will be \$53,500. In addition to the fees set forth above, the Debtors shall reimburse EY for any direct expenses incurred in connection with EY's retention in these cases and the performance of the Services set forth in the Engagement Letters. EY's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other

expenses specifically related to this engagement. In addition, the Engagement Letters include language substantially similar to the following:

If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

5. The Engagement Letters shall terminate upon the completion of the Services. Further, the Debtors or EY may terminate the Engagement Letters, or any particular Services, earlier upon 30 days' prior written notice to the other. In addition, EY may terminate the Engagement Letters, or any particular Services, immediately upon written notice to the Debtors if EY reasonably determines that EY can no longer provide the Services in accordance with applicable law or professional obligations.

6. A copy of each of the Engagement Letters is submitted with this Affidavit for approval.<sup>2</sup> EY's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the "General Terms and Conditions" set forth in the Tax Services Engagement Letter (applicable to each of the SOWs) is language substantially similar to the following:

This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall

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<sup>2</sup> To the extent that this Affidavit and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

be resolved as set forth in Appendix 1 to these Terms and Conditions.

7. Additionally, included among the “General Terms and Conditions” section of the Tax Services Engagement Letter (and applicable to each of the SOWs) is indemnification language substantially similar to the following:

To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party’s use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

8. In addition, included among the “General Terms and Conditions” section of the Tax Services Engagement Letter (and applicable to each of the SOWs) is limitation of liability language substantially similar to the following:

You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or

willful misconduct or to the extent prohibited by applicable law or professional regulations.

You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.

You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees (“EY Persons”). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

9. In connection with EY’s proposed retention by the Debtors, EY has requested and obtained from counsel to the Debtors or the record in these cases, the names of the following entities:

- (a) Debtors;
- (b) Debtors’ Attorneys (general counsel and special bankruptcy counsel);
- (c) Debtors’ Other Professionals retained in connection with the Chapter 11 proceedings;
- (d) Debtors’ Affiliates;
- (e) Debtors’ Affiliates Attorneys;
- (f) Debtors’ Affiliates’ Other Professionals retained in connection with the Chapter 11 proceedings;
- (g) Debtors’ Officers;
- (h) Debtors’ Officers’ Attorneys retained in connection with the Chapter 11 proceedings;
- (i) Debtors’ Officers’ Other Business Affiliations;
- (j) Debtors’ Directors;
- (k) Debtors’ Directors’ Attorneys retained in connection with the Chapter 11 proceedings;
- (l) Debtors’ Directors’ Other Business Affiliations;
- (m) Debtors’ Major Shareholders (5% or more);
- (n) Debtors’ Major Shareholders’ Attorneys retained in connection with the Chapter 11 proceedings;
- (o) All Secured Lenders, including DIP lenders;

- (p) All Secured Lenders' Attorneys retained in connection with the Chapter 11 proceedings;
- (q) All Substantial Unsecured Bondholders or Lenders;
- (r) All Substantial Unsecured Bondholders' or Lenders' Attorneys retained in connection with the Chapter 11 proceedings;
- (s) All Indenture Trustees;
- (t) All Indenture Trustees' Attorneys retained in connection with the Chapter 11 proceedings;
- (u) Official Statutory Committees Members (All Committees);
- (v) Official Statutory Committees' Attorneys (for each Official Committee);
- (w) Official Statutory Committees' Other Professionals retained by each Official Committee;
- (x) Official Statutory Committee Members' Attorneys retained in connection with the Chapter 11 proceedings;
- (y) Twenty Largest Unsecured Creditors (as of the date of filing);
- (z) Twenty Largest Unsecured Creditors' Attorneys retained in connection with the Chapter 11 proceedings;
- (aa) Parties to the Debtors' Significant Executory Contracts and Leases;
- (ab) Parties to the Debtors' Significant Executory Contracts and Leases Attorneys retained in connection with the Chapter 11 proceedings;
- (ac) Other Significant Parties-in-Interest including parties in material litigation against the Debtor and/or parties to potential significant transactions with the Debtor; and
- (ad) Other Significant Parties-in-Interest's Attorneys retained in connection with the Chapter 11 proceedings.

The identities of these interested parties are set forth on Exhibit B to this Affidavit.

10. EY has not received from counsel to the Debtors, or does not know of, any persons or entities that would fall within categories e, f, h, i, k, l, n, p, q, r, s, t, w, x, z, ab, ad set forth above. As to those persons or entities identified in the remaining categories set forth above, EY searched or caused to be searched certain databases to determine whether EY has provided in the recent past or is currently providing services to the parties-in-interest listed in Exhibit B attached hereto. To the extent that EY's research of relationships with parties-in-interest in these cases indicated that EY has in the recent past, or currently has, a client relationship with such parties-in-interest in matters unrelated to these Chapter 11 cases, EY has so indicated in the attached Exhibit B to the Affidavit.



11. EY may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services. If such clients of EY are potential parties in interest in these cases, Exhibit B hereto indicates that they are also clients of EY. Should additional significant relationships with parties-in-interest become known to EY, a supplemental affidavit will be filed by EY with the Court.

12. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The member firms of EYGL have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

13. EY engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY are Certified Public Accountants (CPAs). Ernst & Young U.S. LLP (the owners of which are the CPA partners of EY and non-CPA principals) provides infrastructure and support services to EY, including the services of CPA and non-CPA personnel. These personnel work for and are under the supervision of EY when performing client services.

14. As part of its practice, EY appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these cases. EY will have no relationship with any such entity, attorney or financial advisor that would be materially adverse to the

Debtors. The following professionals whom EY believes to be closely associated with the Debtors' Chapter 11 cases have provided in the past and/or are currently providing services to EY: Duane Morris LLP; Willkie Farr & Gallagher LLP; Mercer (US), Inc.; Klehr Harrison Harvey Branzburg, LLP.

15. EY is currently a party or participant in certain litigation matters involving parties-in-interest in these cases. Case information and the parties-in-interest involved in these matters are provided in Exhibit C to this Affidavit.

16. EY continues to follow up with various EY personnel in order to confirm that the work that EY may be doing for, or may have done for Duane Morris LLP, IGT, and Pitney Bowes Software are unrelated to the Debtors and these Chapter 11 cases. To the best of my knowledge, information and belief as of the date of this Affidavit, I am not aware of any information indicating that the work that EY may have performed and/or may be performing for the entities listed in this paragraph is connected with the Debtors or these Chapter 11 cases. In the event that EY's continuing follow-up efforts with regard to the aforementioned entities reveals that work that EY may have performed or is performing for any such entities is related to the Debtors or these Chapter 11 cases, EY will file a supplemental affidavit with this Court so disclosing.

17. EY has thousands of professional employees. It is possible that certain employees of EY may have business associations with parties in interest in these cases or hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors.

18. Except as described specifically below, to the best of my knowledge, information and belief, formed after reasonable inquiry, none of the services rendered by EY to the entities

set forth in Exhibit B hereto have been in connection with the Debtors or these Chapter 11 cases. EY believes that these relationships will not impair EY's ability to objectively perform professional services on behalf of the Debtors. EY will not accept any engagement that would require EY to represent an interest materially adverse to the Debtors.

19. To the best of my knowledge, information and belief, neither the undersigned nor the EY professionals expected to assist the Debtors in these matters are connected to the Judge, U.S. Trustee or Assistant U.S. Trustee assigned to this matter.

20. Despite the efforts described above to identify and disclose connections with parties-in-interest in these cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY is unable to state with certainty that every client representation or other connection of EY with parties-in-interest in these cases has been disclosed herein. If EY discovers additional information that requires disclosure, EY will file supplemental disclosures with the Court.

21. PNC Bank is a party in interest in these cases and is also a lender to EY.

22. To the best of my knowledge, information and belief formed after reasonable inquiry, EY does not hold nor represent any interest materially adverse to the Debtors in the matters for which EY is proposed to be retained. The proposed employment of EY is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe that EY is eligible for retention by the Debtors under Title 11 of the United States Code (the "Bankruptcy Code").

23. EY has provided tax advisory, tax compliance, and/or audit services to, for, or related to, various affiliates of the Debtors, including individuals or entities who directly or indirectly hold equity, membership or other interests in the Debtors (collectively, the

“Affiliates”). Some of these services have related to the Debtors by virtue of such Affiliates’ relationships to the Debtors. EY intends to continue to provide tax advisory, tax compliance, and/or audit services to, for, or related to, some or all of these Affiliates, some of which services may continue to relate to the Debtors by virtue of such Affiliates’ relationships to the Debtors. EY has been and will continue to be paid for these services by such Affiliates. EY believes that its continued provision of services to, and payment by, such Affiliates will not impair EY’s ability to objectively perform professional services on behalf of the Debtors and will not require EY to represent an interest materially adverse to the Debtors.


24. During the ninety days immediately preceding November 6, 2013 (the “Petition Date”), EY received payments from the Debtors totaling approximately \$146,947.

25. As of the Petition Date, EY was owed \$52,762 by the Debtors in respect of services provided by EY to the Debtors prior to the Petition Date.

26. Except as otherwise set forth herein, EY has not shared or agreed to share any of its compensation in connection with this matter with any other person.

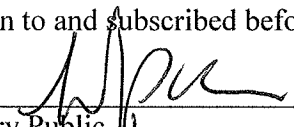
27. At the Debtors’ request following the Petition Date and prior to Court approval of EY’s engagement in these cases, EY has provided, and may continue to provide in its sole discretion, certain of the Services described in the Engagement Letter. Thus, EY requests that this retention be authorized *nunc pro tunc* to the Petition Date, the date on which EY began providing postpetition services to the Debtors.

28. EY intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Engagement Letter, and pursuant to any additional procedures that may be established by the Court in these cases.

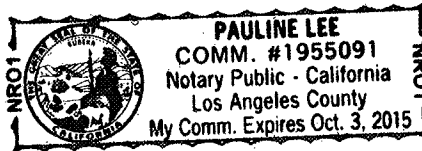
  
\_\_\_\_\_  
Michael J. Mendoza

Dated: February 28, 2014

Sworn to and subscribed before me this 28 day of February, 2014.

  
\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**Exhibit A-1**

**Engagement Letters**

**Tax Services Engagement**



Ernst & Young LLP  
Suite 500  
725 South Figueroa Street  
Los Angeles, CA 90017-5418

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Fax: +1 213 977 3729  
ey.com

February 3, 2014

RIH Acquisitions NJ, LLC  
Attention: Mr. Eric Matejevich  
Chief Financial Officer  
Boston & The Boardwalk  
Atlantic City, NJ 08401

Dear Mr. Matejevich:

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for RIH Acquisitions NJ, LLC (“you” or “Client”). We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”). Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by us or on our behalf to you shall be resolved by mediation and arbitration as set forth in this Agreement.

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Michael J. Mendoza at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Michael J. Mendoza so that we can address any issues you identify before we begin to provide any Services.



Ernst & Young LLP  
Suite 500  
725 South Figueroa Street  
Los Angeles, CA 90017-5418

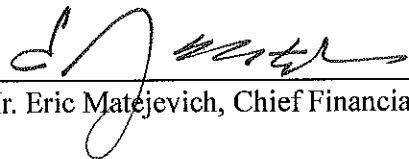
Tel: +1 213 977 3200  
Fax: +1 213 977 3729  
ey.com

Very truly yours,

*Ernst + Young LLP*

AGREED:

RIH Acquisitions NJ, LLC

By:   
Mr. Eric Matejevich, Chief Financial Officer



## General Terms and Conditions

### Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants ("AICPA").
2. We are a member of the global network of Ernst & Young firms ("EY Firms"), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

### Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf ("Client Information") will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.
9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.

10. You shall be responsible for your personnel's compliance with your obligations under this Agreement.

### Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement ("Reports"), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:
  - (a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
  - (b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
  - (c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
  - (d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate ("Tax Advice"). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.

15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

### Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("EY Persons"). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

### Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party's use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

### Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

### Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
  - (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or
  - (e) must be disclosed under applicable law, legal process or professional regulations.
24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at [www.ey.com](http://www.ey.com)) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial

accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.

26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

### Data protection

27. If we Process Client Information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the European Union Safe Harbor program of the U.S. Department of Commerce, in which EY participates. We will require any service provider that Processes Personal Data on our behalf to adhere to such requirements. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.
28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

### Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to you.
30. We may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

### Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

### Term and termination

33. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon 30 days' prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.

36. The provisions of this Agreement, including Section 14 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement, except that our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

### Governing law and dispute resolution

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall be resolved as set forth in Appendix 1 to these Terms and Conditions.

### Miscellaneous

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation.

39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder.

40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.

41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.

42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.

43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.

44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.

45. Neither of us may use or reference the other's name, logo or trademarks publically without the other's prior written consent, although we may publically identify you as a client in connection with specific Services or generally.

46. For administrative reasons, you may from time to time ask that fees and expenses for Services performed for your international affiliates or at international locations be invoiced to you or your designate there, in local currency. You guarantee the timely payment of all those invoices by your affiliates. In addition, from time to time, an affiliate of ours, providing Services as a subcontractor to us, may bill you directly for fees incurred for work outside the US, in local currency or otherwise.

## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Exhibit A-2**

**Engagement Letters**

**2013 Business Tax Return Preparation SOW**



## Statement of Work – 2013 Business Tax Return Preparation

This Statement of Work, which is effective as of February 3, 2014 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and RIH Acquisitions NJ, LLC (“you” or “Client”), pursuant to the Agreement, dated February 3, 2014 (the “Agreement”), between EY and RIH Acquisitions NJ, LLC.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the tax compliance Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

### Scope of Services

EY will provide the following tax compliance Services to you:

EY will prepare the U.S. Federal income tax return, Form 1065, for RIH Acquisitions NJ, LLC for the year ended December 31, 2013. We will also prepare the state and local income and franchise tax returns for those jurisdictions listed on Attachment A to this letter.

The specific services we will provide as part of this engagement include:

- Extension requests (if necessary).

Client may be required to file Schedule UTP (“Uncertain Tax Position Statement”) with its federal tax return beginning with the 2010 tax year. Among other services, EY can assist you with a review of your financial statement reserve schedules to identify positions that might be subject to disclosure on Schedule UTP, discuss opportunities for remediating such positions, and provide assistance regarding implementation of Schedule UTP processes for current and future years. We will be happy to discuss and provide fee estimates for these services, which would be covered under a separate SOW.

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

All Client copies of the tax return(s) and Schedules K-1 will be presented to Client in an electronic format.





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This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

Client may be required to file one or more Forms 3115 ("Application for Change in Accounting Method") with its federal tax return beginning with the 2014 tax year (or 2013, or 2012 tax year if adopted early) in order to implement the accounting method changes required by the final set of regulations commonly referred to as the "tangible property regulations." If one or more Forms 3115 are to be filed with Client's 2013 tax return, EY will prepare the Form(s) 3115 based on your instructions and guidance and will file the duplicate form(s) with the IRS according to the instructions provided in the relevant revenue procedure. Any preparation and processing of these forms are in addition to our Services in connection with the preparation of the tax returns for the tax year ended December 31, 2013. Among other services, EY can assist you with evaluating the impact the regulations have on your current tax accounting including identifying what accounting methods can or must be changed, advising you on the various methods that may be available for remediating your current tax methods if necessary, and providing assistance regarding implementation of the regulations for current and future years. We will be happy to discuss and provide fee estimates for these services, which would be covered under a separate SOW.

#### **Your obligations**

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof. You have obtained the prior approval of your Audit Committee for these Services, as applicable.

#### **Additional terms and conditions**

Client authorizes EY, its affiliates, and other members of the global Ernst & Young network, including those located outside the United States, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, including prior year tax return information, to and among each other for the purpose of rendering the Services, discussing and providing related services to you (including bringing to your attention planning opportunities we may identify based upon the preparation and/or review of your tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.



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### Disclosure of reportable transactions

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties.

During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete a questionnaire about Listed Transactions, Transactions of Interest, and Other Reportable Transactions, which is attached to this SOW. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to file timely the required disclosure statement.

### Contacts

You have identified Eric Matejevich as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Michael J. Mendoza.

### Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay us a fee of \$40,000 for the Services, provided that EY receives all information necessary for the completion of the returns (in electronic form, where requested) by February 24, 2014. If EY receives the required information after this date, our fee will be \$42,800. You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

Invoices for the returns will be sent and payable as follows:

	<u>Invoice Date</u>	<u>Payment Due</u>	<u>Amount</u>
Progress billing	February 7, 2014	February 20, 2014	\$20,000



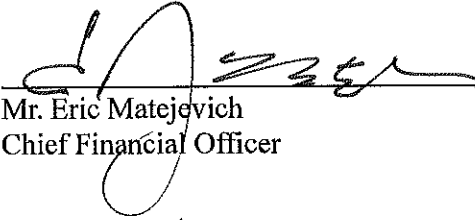
Final billing	At completion	At completion	\$20,000
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Any expenses, applicable taxes, or other charges, if any, will be billed separately as incurred.

Thank you again for your selection of our firm.

*Ernst + Young LLP*

RIH Acquisitions NJ, LLC

By:   
 Mr. Eric Matejevich  
 Chief Financial Officer

Date: 2/21/14

Attachment



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## Reportable Transaction Questionnaire

FAILURE TO READ THIS CAREFULLY AND TIMELY PROVIDE AN ACCURATE RESPONSE COULD RESULT IN THE IMPOSITION OF PENALTIES BY THE IRS AND/OR STATE TAX AUTHORITIES FOR WHICH ERNST & YOUNG WILL NOT BE LIABLE

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax return and also sent separately to the IRS. Failure to disclose such transactions may result in the imposition of penalties and is likely to cause the IRS to request copies of your tax accrual work papers during an examination of your tax return. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Below is a summary of the current Listed Transactions and Transactions of Interest. You must answer the questions below for us to properly prepare your tax return(s). We may also need to contact you to determine whether you have participated in any additional Listed Transactions or Transactions of Interest identified before your tax return is filed.

Please read each of these Listed Transaction and Transaction of Interest summaries. If you want to receive a copy of the relevant published guidance (see the underlined reference at the end of each description) or have any questions regarding a specific transaction, please contact Michael J. Mendoza at (213) 240-7137. After answering the questions, return the entire document by fax at (866) 363-5882. When answering the questions below, use the underlined term to identify that Listed Transaction or Transaction of Interest. Ernst & Young LLP ("EY") shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file the required disclosure statements.

The summaries of the Listed Transactions identified by the IRS as of this date are as follows:

1. Lease Strips and Other Stripping Transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in Notice 95-53 and Notice 2003-55.
2. 401K Accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in Rev. Rul. 90-105.



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3. Multiple Employer Plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 95-34. (See item #21 below regarding collectively-bargained welfare benefit funds.)
4. Contingent Installment Sales: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions.
5. Distributions from Charitable Remainder Trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. Identified in Treas. Reg. §1.643(a)-8.
6. LILOs: Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). Identified in Rev. Rul. 99-14.
7. Distribution of Encumbered Property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in Notice 99-59.
8. Fast-pay Arrangements: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation's outstanding stock is structured (in whole or in part) to return the stockholder's investment by distributions treated as dividends. Identified as Fast-pay Arrangements.
9. Counterbalancing Debt Instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in Rev. Rul. 2000-12.
10. Artificially Inflated Tax Basis: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in Notice 2000-44.
11. Employee Stock Transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in Notice 2000-60.
12. Guamanian Trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in Notice 2000-61.



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13. Midco Transactions: A broad range of “routine” transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. Notice 2008-111 clarifies Notice 2001-16 and supersedes Notice 2008-20.
14. Contingent Liability Transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation’s assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in Notice 2001-17.
15. Basis Shifting on Stock Redemptions: Redemptions of stock in transactions not subject to U.S. tax in which the basis of the redeemed stock is purported to shift to a U.S. taxpayer. Identified in Notice 2001-45.
16. Inflated Tax Basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in Notice 2002-21.
17. Notional Principal Contract: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in Notice 2002-35.
18. Allocation of Straddle Gain or Loss: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in Notice 2002-50, Notice 2002-65, and Notice 2003-54.
19. Prohibited Ownership of S-Corp Securities by ESOP: Transaction in which an S corporation and an associated ESOP, which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under IRC §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in Rev. Rul. 2003-6. (See item #26 below regarding S corporation ESOPs involving synthetic equity.)
20. Offshore Deferred Compensation Arrangements: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing



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company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in Notice 2003-22.

21. Collectively-Bargained Welfare Benefit Funds: Trust arrangements purporting to qualify as collectively-bargained welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 2003-24. (See item #3 above regarding multiple employer plans.)
22. Transfers of Compensatory Stock Options to Related Persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in Notice 2003-47.
23. Contested Liability Trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f) of the Internal Revenue Code. Identified in Notice 2003-77.
24. Offsetting Foreign Currency Option Contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in Notice 2003-81.
25. Roth IRA Contributions: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in Notice 2004-8.
26. S corporation ESOP Involving Synthetic Equity: Transaction involving an S corporation that is at least 50% owned by an ESOP, designed to avoid current taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in Rev. Rul. 2004-4. (See item #19 above, also involving S corporation ESOPs.)
27. Pension Plans Involving Excessive Life Insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face



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amount that exceeds the participant's death benefit under the plan by more than \$100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.

28. Foreign Tax Credit Intermediary Transactions: Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to U.S. tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in Notice 2004-20.
29. S Corporation Nonvoting Stock Issued to Tax Exempt Organization: Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in Notice 2004-30.
30. Intercompany Financing Through Partnerships Using Guaranteed Payments: Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in Notice 2004-31.
31. SILOs: Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person (such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in Notice 2005-13.





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32. Loss Importation Transactions: Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for U.S. tax purposes, and uses the foreign entity's off-setting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the U.S., typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the U.S. in another type of carryover basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in Notice 2007-57.
33. Welfare Benefit Funds Utilizing Cash Value Life Insurance Policies: Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in Notice 2007-83.
34. Distressed Asset Trust: Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a U.S. taxpayer. The distressed assets are then written off by the U.S. taxpayer under §166 or sold with the U.S. taxpayer claiming a deduction under §165, even though the U.S. taxpayer has not incurred an economic loss. Identified in Notice 2008-34.

The summaries of the Transactions of Interest identified by the IRS as of this date are as follows:

1. Contribution of a Successor Member Interest to a Charity: A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c) of the Internal Revenue Code, and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in Notice 2007-72.
2. Toggling Grantor Trusts: Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive transactions



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involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the “activation” of the substitution power on its effective date, the close-out of the “loss options,” and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly “toggled off” and “toggled on.” The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in Notice 2007-73.

3. Potential for Avoidance of Tax through Sale of Charitable Remainder Trust Interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in Notice 2008-99.
4. Use of Domestic Partnership with CFC Partner(s) to Avoid Taxable Subpart F Inclusions: Transactions involving a U.S. taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The U.S. taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner’s US owner) because of the interposition of the domestic partnership. Identified in Notice 2009-7.

Answer the following questions with regard to advice provided by or transactions recommended by anyone other than EY.

Taxpayer(s): RIH Acquisitions NJ, LLC (the “Company”)

1. Is the Company: (i) a U.S. shareholder who owns 10 percent or more of the total combined voting power of all classes of stock entitled to vote in a controlled foreign corporation, or (ii) a 10 percent shareholder (by vote or value) of a qualified electing fund due to an election made under IRC §1295?

Note: A controlled foreign corporation is a non-U.S. corporation that has U.S. shareholders (i.e., U.S. persons that directly or indirectly own 10% or more of the total combined voting power of all of the classes of stock of such non-U.S. corporation) that own in the aggregate more than 50% of the total vote or value of such non-U.S. corporation.



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No  Yes \_\_\_\_\_

If yes, in addition to answering the following questions with respect to transactions entered into by the Taxpayer(s) identified above, also answer ALL of the following questions with respect to transactions entered into by such controlled foreign corporation(s) and/or qualified electing fund(s).

- 2. Since February 28, 2000, has the Company participated in any transaction that might be considered similar to any of the Listed Transactions summarized above?

No  Yes \_\_\_\_\_ I am not certain, please provide me with more detail about the transaction(s) identified as: \_\_\_\_\_

If yes, identify the Listed Transaction(s) summarized above that may be similar to the one(s) the Company participated in: \_\_\_\_\_, and please provide copies of all written advice the Company received regarding the transaction along with your response to this questionnaire. If any part of the advice was not written, please provide the name(s) of the person(s) providing the advice and a brief description of the transaction.

- 3. Since November 2, 2006, has the Company participated in any transaction that might be considered similar to any of the Transactions of Interest summarized above?

No  Yes \_\_\_\_\_ I am not certain, please provide me with more detail about the transaction(s) identified as: \_\_\_\_\_

If yes, identify the Transaction(s) of Interest summarized above that may be similar to the one(s) the Company participated in: \_\_\_\_\_, and please provide copies of all written advice the Company received regarding the transaction along with your response to this questionnaire. If any part of the advice was not written, please provide the name(s) of the person(s) providing the advice and a brief description of the transaction.

Answer the following questions with respect to transactions entered into during the tax year/period for which EY is preparing the Company's tax return(s).

- 4. Did the Company enter into a transaction or receive tax advice regarding a tax position or transaction from anyone that made a statement or provided information regarding tax consequences (including statements indicating the transaction was tax-free or had no tax consequences) and who asked the Company to enter into a confidentiality agreement or in any other way attempted to limit the Company's ability to disclose information regarding the structure or tax aspects of the transaction or the tax advice?



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No  Yes \_\_\_\_\_

5. Did the Company enter into a transaction or receive tax advice regarding a tax position or transaction for which the Company (or a related party) has some form of contractual protection against the possibility that part or all of the intended tax consequences will not be sustained (e.g., a fee that is contingent on the tax benefits realized from the transaction or position, or an agreement to get back fees or receive payments if the tax benefits are not sustained)?

No  Yes \_\_\_\_\_

6. For this question, check the type of "entity" the Company is characterized as for tax purposes (C corporation, S corporation, partnership, or trust) and answer the question(s) that follows the status. For purposes of the reportable transaction disclosure requirements, a section 165 loss includes an amount deductible pursuant to a provision that treats a transaction as a sale or other disposition, or otherwise results in a deduction under section 165. A section 165 loss includes, for example, a loss resulting from a sale or exchange of a partnership interest under section 741 and a loss resulting from a section 988 transaction.

a. \_\_\_\_\_ Corporations (other than S corporations) and Partnerships that have only C corporations as partners: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$10 million in any single taxable year or \$20 million in any combination of taxable years?

No \_\_\_\_\_ Yes \_\_\_\_\_

b.  S corporations and all other Partnerships: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$2 million in any single taxable year or \$4 million in any combination of taxable years?

No  Yes \_\_\_\_\_

c. \_\_\_\_\_ Trusts: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$2 million in any single taxable year (\$50,000 in any single year if the loss arises with respect to a §988 foreign currency transaction) or \$4 million in any combination of taxable years?

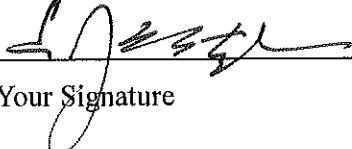
No \_\_\_\_\_ Yes \_\_\_\_\_



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If you answered "yes" to any of the questions listed above, please describe in detail each item and/or transaction that lead to the "yes" response. Please be sure to include names of all promoters, advisors and other parties to any transaction, the tax years it affects, and the amount and tax effect expected each year.

RIH Acquisitions NJ, LLC

	COB	2/21/14
Your Signature	Title (if applicable)	Date



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**Attachment A**

Tax Returns to be prepared:

<u>Entities</u>	<u>Name of Forms</u>	
RIH Acquisitions NJ, LLC	Federal Partnership Return (1065)	\$31,500
	New Jersey Partnership Tax Return (NJ-1065)	
	New Jersey Casino Consolidated Return (NJ CBT-100)	
	New York Partnership Return (IT-204)	
	Fixed Asset and Partnership Tax Capital Accounting	<u>\$8,500</u>
	<b>Total</b>	<b><u>40,000</u></b>

**Exhibit A-3**

**Engagement Letters**

**2014 Business Tax Return Preparation SOW**



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## **Statement of Work – 2014 Business Tax Return Preparation**

This Statement of Work, which is effective as of February 3, 2014 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and RIH Acquisitions NJ, LLC (“you” or “Client”), pursuant to the Agreement, dated February 3, 2014 (the “Agreement”), between EY and RIH Acquisitions NJ, LLC.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the tax compliance Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

### **Scope of Services**

EY will provide the following tax compliance Services to you:

EY will prepare the U.S. Federal income tax return, Form 1065, for RIH Acquisitions NJ, LLC for the 2014 tax year. We will also prepare the state and local income and franchise tax returns for those jurisdictions listed on Attachment A to this letter.

The specific services we will provide as part of this engagement include:

- Extension requests (if necessary).

Client may be required to file Schedule UTP (“Uncertain Tax Position Statement”) with its federal tax return beginning with the 2010 tax year. Among other services, EY can assist you with a review of your financial statement reserve schedules to identify positions that might be subject to disclosure on Schedule UTP, discuss opportunities for remediating such positions, and provide assistance regarding implementation of Schedule UTP processes for current and future years. We will be happy to discuss and provide fee estimates for these services, which would be covered under a separate SOW.

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

All Client copies of the tax return(s) and Schedules K-1 will be presented to Client in an electronic format.





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This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

Client may be required to file one or more Forms 3115 ("Application for Change in Accounting Method") with its federal tax return beginning with the 2014 tax year (or 2013, or 2012 tax year if adopted early) in order to implement the accounting method changes required by the final set of regulations commonly referred to as the "tangible property regulations." If one or more Forms 3115 are to be filed with Client's 2013 tax return, EY will prepare the Form(s) 3115 based on your instructions and guidance and will file the duplicate form(s) with the IRS according to the instructions provided in the relevant revenue procedure. Any preparation and processing of these forms are in addition to our Services in connection with the preparation of the tax returns for the tax year ended January 31, 2014. Among other services, EY can assist you with evaluating the impact the regulations have on your current tax accounting including identifying what accounting methods can or must be changed, advising you on the various methods that may be available for remediating your current tax methods if necessary, and providing assistance regarding implementation of the regulations for current and future years. We will be happy to discuss and provide fee estimates for these services, which would be covered under a separate SOW.

### **Your obligations**

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof. You have obtained the prior approval of your Audit Committee for these Services, as applicable.

### **Additional terms and conditions**

Client authorizes EY, its affiliates, and other members of the global Ernst & Young network, including those located outside the United States, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, including prior year tax return information, to and among each other for the purpose of rendering the Services, discussing and providing related services to you (including bringing to your attention planning opportunities we may identify based upon the preparation and/or review of your tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.



### Disclosure of reportable transactions

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service (“IRS”) has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties.

During the process of gathering data to prepare Client’s tax return(s), EY requires Client to complete a questionnaire about Listed Transactions, Transactions of Interest, and Other Reportable Transactions, which is attached to this SOW. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person’s name, position, and telephone number. EY shall not be liable for any penalties resulting from Client’s failure to accurately and timely respond to the questionnaire or to file timely the required disclosure statement.

### Contacts

You have identified Eric Matejevich as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Michael J. Mendoza.

### Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay us a fee of \$50,000 for the Services, provided that EY receives all information necessary for the completion of the returns (in electronic form, where requested) by February 24, 2014. If EY receives the required information after this date, our fee will be \$53,500. You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

Invoices for the returns will be sent and payable as follows:

	<u>Invoice Date</u>	<u>Payment Due</u>	<u>Amount</u>
Progress billing	February 7, 2014	February 20, 2014	\$25,000




Final billing	At completion	At completion	\$25,000
---------------	---------------	---------------	----------

Any expenses, applicable taxes, or other charges, if any, will be billed separately as incurred.

Thank you again for your selection of our firm.

*Ernst + Young LLP*

RIH Acquisitions NJ, LLC

By:   
Mr. Eric Matejevich  
Chief Financial Officer

Date: 2/21/14

Attachment



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## Reportable Transaction Questionnaire

FAILURE TO READ THIS CAREFULLY AND TIMELY PROVIDE AN ACCURATE RESPONSE COULD RESULT IN THE IMPOSITION OF PENALTIES BY THE IRS AND/OR STATE TAX AUTHORITIES FOR WHICH ERNST & YOUNG WILL NOT BE LIABLE

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax return and also sent separately to the IRS. Failure to disclose such transactions may result in the imposition of penalties and is likely to cause the IRS to request copies of your tax accrual work papers during an examination of your tax return. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Below is a summary of the current Listed Transactions and Transactions of Interest. You must answer the questions below for us to properly prepare your tax return(s). We may also need to contact you to determine whether you have participated in any additional Listed Transactions or Transactions of Interest identified before your tax return is filed.

Please read each of these Listed Transaction and Transaction of Interest summaries. If you want to receive a copy of the relevant published guidance (see the underlined reference at the end of each description) or have any questions regarding a specific transaction, please contact Michael J. Mendoza at (213) 240-7137. After answering the questions, return the entire document by fax at (866) 363-5882. When answering the questions below, use the underlined term to identify that Listed Transaction or Transaction of Interest. Ernst & Young LLP ("EY") shall not be liable for any penalties resulting from your failure to accurately and timely respond to these questions or to timely file the required disclosure statements.

The summaries of the Listed Transactions identified by the IRS as of this date are as follows:

1. Lease Strips and Other Stripping Transactions: Transactions that allow one participant to realize rental or other income from property or service contracts and another participant or the same participant in a different tax year reports deductions related to that income. Identified in Notice 95-53 and Notice 2003-55.
2. 401K Accelerator: Transactions in which taxpayers claim deductions for contributions to a qualified cash or deferred arrangement or matching contributions to a defined contribution plan where the contributions are attributable to compensation earned by plan participants after the end of the taxable year. Identified in Rev. Rul. 90-105.



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3. Multiple Employer Plans: Trust arrangements purported to qualify as multiple employer welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 95-34. (See item #21 below regarding collectively-bargained welfare benefit funds.)
4. Contingent Installment Sales: Transactions involving contingent installment sales of securities by partnerships in order to accelerate and allocate income to a tax-indifferent partner, such as a tax-exempt entity or foreign person, and to allocate later losses to another partner. Identified as ACM Transactions.
5. Distributions from Charitable Remainder Trusts: Transactions involving distributions described in Treas. Reg. §1.643(a)-8 from charitable remainder trusts. This transaction uses a §664 charitable remainder trust to convert appreciated assets into cash, while avoiding the gain on the disposition of the assets. Identified in Treas. Reg. §1.643(a)-8.
6. LILOs: Transactions in which a taxpayer purports to lease property and then purports to immediately sublease it back to the lessor (that is, lease-in/lease-out or LILO transactions). Identified in Rev. Rul. 99-14.
7. Distribution of Encumbered Property: Transactions involving the distribution of encumbered property in which taxpayers claim tax losses for capital outlays that they have in fact recovered. Identified in Notice 99-59.
8. Fast-pay Arrangements: Transactions involving fast-pay arrangements as defined in Treas. Reg. §1.7701(l)-3(b) in which a corporation's outstanding stock is structured (in whole or in part) to return the stockholder's investment by distributions treated as dividends. Identified as Fast-pay Arrangements.
9. Counterbalancing Debt Instruments: Transactions involving the acquisition of two debt instruments the values of which are expected to change significantly at about the same time in opposite directions. Identified in Rev. Rul. 2000-12.
10. Artificially Inflated Tax Basis: Transactions generating losses resulting from artificially inflating the tax basis of partnership interests. Identified in Notice 2000-44.
11. Employee Stock Transfer: Transactions involving the purchase of a parent corporation's stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent's employees, and the eventual liquidation or sale of the subsidiary. Identified in Notice 2000-60.
12. Guamanian Trusts: Transactions purporting to apply §935 to Guamanian trusts. Identified in Notice 2000-61.



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13. Midco Transactions: A broad range of “routine” transactions that happen to include the acquisition, disposition, or movement of stock and assets. The typical Midco transaction is one in which a taxpayer desires to sell stock of a corporation and a buyer desires to purchase the assets. These parties conduct the transaction through an intermediary, with the taxpayer selling the stock to the intermediary and the buyer then purchasing the assets from it and claiming a fair market value basis. The intermediary, having enabled the target corporation to not pay tax on the built-in gain in its assets, usually receives compensation for participating in the transaction. Notice 2008-111 clarifies Notice 2001-16 and supersedes Notice 2008-20.
14. Contingent Liability Transactions: Transactions involving a loss on the sale of stock acquired in a purported §351 transfer of a high basis asset to a corporation and the corporation’s assumption of a liability that the transferor has not yet taken into account for federal income tax purposes. Identified in Notice 2001-17.
15. Basis Shifting on Stock Redemptions: Redemptions of stock in transactions not subject to U.S. tax in which the basis of the redeemed stock is purported to shift to a U.S. taxpayer. Identified in Notice 2001-45.
16. Inflated Tax Basis: Transactions in which the taxpayer as part of an acquisition of assets also assumes debt exceeding their fair market value. The taxpayer claims a higher basis due to the debt assumption. Upon sale of the assets, the taxpayer claims a loss for basis in excess of the fair market value of the assets. Identified in Notice 2002-21.
17. Notional Principal Contract: Transactions using a notional principal contract to claim deductions for periodic payments made by the taxpayer while disregarding the accrual of a right to receive offsetting payments in the future. Identified in Notice 2002-35.
18. Allocation of Straddle Gain or Loss: Transactions involving the creation of straddles in a common trust fund or pass-thru entity (i.e., partnership, S corporation, or grantor trust), with the allocation of gain to one party and loss to another party. Identified in Notice 2002-50, Notice 2002-65, and Notice 2003-54.
19. Prohibited Ownership of S-Corp Securities by ESOP: Transaction in which an S corporation and an associated ESOP, which was formed on or before March 14, 2001, is subsequently transferred and the ESOP claims the benefit of a delayed effective date under IRC §409(p). As a result of the delayed effective date, the earnings of the S corporation are not currently taxed. Identified in Rev. Rul. 2003-6. (See item #26 below regarding S corporation ESOPs involving synthetic equity.)
20. Offshore Deferred Compensation Arrangements: Transactions involving an individual taxpayer who purportedly resigns from his or her current employer or professional corporation and enters an employment contract with an offshore employment leasing company. The offshore leasing



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company leases the individual's services back to the original employer, typically using one or more intermediaries. The participants claim tax benefits in the form of reduced or avoided individual and corporate income and employment taxes. Identified in Notice 2003-22.

21. Collectively-Bargained Welfare Benefit Funds: Trust arrangements purporting to qualify as collectively-bargained welfare benefit funds exempt from the limits of §§419 and 419A of the Internal Revenue Code. Identified in Notice 2003-24. (See item #3 above regarding multiple employer plans.)
22. Transfers of Compensatory Stock Options to Related Persons: Transactions involving an individual, generally an employee, who has been granted a nonstatutory compensatory stock option, and transfers that option to a related person. The individual does not claim compensation income when the related person exercises the stock option or, in cases where the related person pays for the option with a note or other deferred payment, the individual does not claim compensation income until receiving the deferred payments. Identified in Notice 2003-47.
23. Contested Liability Trusts: Transactions involving transfers to a trust to provide for the satisfaction of contested liabilities in an attempt to accelerate deductions for the contested liabilities under §461(f) of the Internal Revenue Code. Identified in Notice 2003-77.
24. Offsetting Foreign Currency Option Contracts: Transactions in which a taxpayer claims a loss upon the assignment of a §1256 foreign currency option contract to a charity but fails to report the recognition of gain when the taxpayer's obligation under an offsetting non-section 1256 foreign currency option contract terminates. Identified in Notice 2003-81.
25. Roth IRA Contributions: Transactions designed to avoid the statutory limits on contributions to a Roth IRA contained in §408A using a corporation, substantially all the shares of which are owned or acquired by the Roth IRA. Identified in Notice 2004-8.
26. S corporation ESOP Involving Synthetic Equity: Transaction involving an S corporation that is at least 50% owned by an ESOP, designed to avoid current taxation of the S corporation's profits generated by the business activities of a specific individual or individuals. The profits are accumulated and held for the benefit of the individual(s) in a qualified subchapter S subsidiary (QSub) or similar entity (such as a limited liability company), the profits are not paid to the individual(s) as compensation within 2½ months after the end of the year in which earned, and the individual or individuals have rights to acquire stock or similar interests equal to 50% or more of the fair market value of the QSub. Identified in Rev. Rul. 2004-4. (See item #19 above, also involving S corporation ESOPs.)
27. Pension Plans Involving Excessive Life Insurance: Transactions involving a qualified pension plan that includes life insurance contracts on the life of a participant in the plan with a face



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amount that exceeds the participant's death benefit under the plan by more than \$100,000. Upon the death of the covered employee, the life insurance contract proceeds exceeding the death benefit are applied to the premiums under the plan for other participants. Identified in Rev. Rul. 2004-20.

28. Foreign Tax Credit Intermediary Transactions: Transactions in which, pursuant to a prearranged plan, a domestic corporation purports to acquire stock in a foreign target corporation and makes an election under §338 before selling all or substantially all of the target corporation's assets in a transaction that triggers foreign tax on built-in gains that are not subject to U.S. tax. The domestic corporation claims foreign tax credits generated with respect to the foreign income tax imposed on the asset sale. Identified in Notice 2004-20.
29. S Corporation Nonvoting Stock Issued to Tax Exempt Organization: Transactions in which S corporation shareholders attempt to transfer the incidence of taxation on S corporation income by donating S corporation nonvoting stock to an exempt organization, while retaining the economic benefits associated with that stock (through warrants issued to the S corporation shareholders that would dilute the shares of nonvoting stock held by the exempt organization or agreements to repurchase the nonvoting stock from the exempt organization at a value that is substantially reduced by reason of the warrants). Identified in Notice 2004-30.
30. Intercompany Financing Through Partnerships Using Guaranteed Payments: Transactions in which a corporation that is exempt from US federal income tax, such as a foreign corporation, provides financing to a domestic subsidiary by investing in the preferred stock of the subsidiary through a partnership in an attempt to convert interest payments that would not be currently deductible under §163(j) into deductible payments. The foreign corporation's return on investment is structured as a guaranteed payment by the partnership, most of which is allocated to, and deducted by, another domestic subsidiary that is a partner in the partnership. In some cases, the guaranteed payments are made to a partner that is unrelated to the foreign corporation and the partnership's obligations to make the guaranteed payments are assured by the foreign corporation or a related party. Identified in Notice 2004-31.
31. SILOs: Transactions in which a taxpayer/lessor enters into a purported sale-leaseback arrangement with a tax-indifferent person (such as a foreign entity, a domestic tax exempt organization or government, or a company in a net operating loss position or other tax neutral situation) as lessee in which substantially all of the tax-indifferent person's future rental payment obligations and purchase option rights are economically defeased/nullified and the taxpayer's risk of loss from a decline, and opportunity for profit from an increase, in the value of the leased property are substantially limited, and there is an obligation on the lessee to provide to the lessor a service contract arrangement or contingent residual value insurance in the event that the lessee purchase option right is not exercised. These leases are frequently referred to as "lease-to-service contracts" or "QTE leases." Identified in Notice 2005-13.





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32. **Loss Importation Transactions:** Transactions in which a taxpayer acquires control of a foreign entity treated as a corporation for U.S. tax purposes, and uses the foreign entity's off-setting positions with respect to foreign currency or other property for the purpose of importing losses, but not corresponding gains. Gain is not imported because the taxpayer causes the foreign entity to close out the gain position while the foreign entity is still treated as a foreign corporation. The taxpayer enters into a new offsetting position to lock in the unrealized loss on the loss position and eliminate further economic risk. The taxpayer then imports the unrealized loss into the U.S., typically by making a check-the-box election with respect to the foreign entity and then closing out the loss position. It may also import the assets of the foreign entity into the U.S. in another type of carryover basis transaction such as a reorganization described in section 368(a). The taxpayer must make the check-the-box election or otherwise dispose of the stock of the foreign entity within 30 days of acquiring it, so that the foreign entity will not qualify as a CFC and the gain it recognizes will not be taxable under subpart F. Identified in Notice 2007-57.
  
33. **Welfare Benefit Funds Utilizing Cash Value Life Insurance Policies:** Trust arrangements purporting to provide employees welfare benefits in the form of cash value life insurance policies. In these arrangements the employer claims deductions for its contributions to the trust per the premium amounts paid, but the employee/policy owners include little if any in corresponding income. These arrangements may involve either a taxable trust or a tax-exempt trust. Identified in Notice 2007-83.
  
34. **Distressed Asset Trust:** Transactions in which trusts are used to shift built-in losses in distressed assets that have been transferred into such trusts by a tax-indifferent party to a beneficiary who is a U.S. taxpayer. The distressed assets are then written off by the U.S. taxpayer under §166 or sold with the U.S. taxpayer claiming a deduction under §165, even though the U.S. taxpayer has not incurred an economic loss. Identified in Notice 2008-34.

The summaries of the Transactions of Interest identified by the IRS as of this date are as follows:

1. **Contribution of a Successor Member Interest to a Charity:** A transaction in which a taxpayer acquires a successor interest in an LLC or similar entity that directly or indirectly holds real property, transfers the rights more than one year after the acquisition to a charity described in section 170(c) of the Internal Revenue Code, and claims a charitable contribution deduction that is significantly higher than the amount that the taxpayer paid to acquire the rights. Identified in Notice 2007-72.
  
2. **Toggling Grantor Trusts:** Transactions in which grantor creates and funds a grantor trust with four options with values that are expected to move inversely in relation to at least one of the other options. The grantor then gives a unitrust interest to a beneficiary while retaining a noncontingent remainder interest and the power to reacquire trust property at a specified future date by substituting other property of equivalent value. Through a series of successive transactions



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involving the sale of the remainder interest to an unrelated buyer for an amount substantially equal to the fair market value of the options contributed to the trust, the “activation” of the substitution power on its effective date, the close-out of the “loss options,” and the sale of the unitrust interest to the unrelated buyer, the grantor trust status of the trust is purportedly “toggled off” and “toggled on.” The grantor claims a tax loss attributable to the close-out of the loss options even though the grantor has not suffered an equivalent economic loss. A variation of the transaction described above involves an initial contribution of liquid assets instead of options, and a subsequent substitution of appreciated property for the liquid assets. This variation is designed to enable the grantor to avoid the recognition of gain upon the disposition of the appreciated assets. Identified in Notice 2007-73.

3. Potential for Avoidance of Tax through Sale of Charitable Remainder Trust Interests: Transactions involving the sale or other disposition of all interests in a charitable remainder trust (subsequent to the contribution of appreciated assets to the trust but after their sale by the trust). The grantor or other noncharitable claims an increased basis in the annuity or unitrust interest sold based upon the tax basis of assets within the trust (rather than with reference to the tax basis of assets transferred to the trust) thereby recognizing little, if any, gain from such sale or other disposition of the unitrust or annuity interest. Identified in Notice 2008-99.
4. Use of Domestic Partnership with CFC Partner(s) to Avoid Taxable Subpart F Inclusions: Transactions involving a U.S. taxpayer owning at least one CFC which is a partner in a domestic partnership (the other partner(s) may or may not also be CFCs). The domestic partnership owns a CFC Opco that earns income of a type which is subpart F income. The U.S. taxpayer claims that the subpart F income of the CFC Opco is not subpart F income in the hands of the CFC partner (or the partner’s US owner) because of the interposition of the domestic partnership. Identified in Notice 2009-7.

Answer the following questions with regard to advice provided by or transactions recommended by anyone other than EY.

Taxpayer(s): RIH Acquisitions NJ, LLC (the “Company”)

1. Is the Company: (i) a U.S. shareholder who owns 10 percent or more of the total combined voting power of all classes of stock entitled to vote in a controlled foreign corporation, or (ii) a 10 percent shareholder (by vote or value) of a qualified electing fund due to an election made under IRC §1295?

Note: A controlled foreign corporation is a non-U.S. corporation that has U.S. shareholders (i.e., U.S. persons that directly or indirectly own 10% or more of the total combined voting power of all of the classes of stock of such non-U.S. corporation) that own in the aggregate more than 50% of the total vote or value of such non-U.S. corporation.



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No  Yes \_\_\_\_\_

If yes, in addition to answering the following questions with respect to transactions entered into by the Taxpayer(s) identified above, also answer ALL of the following questions with respect to transactions entered into by such controlled foreign corporation(s) and/or qualified electing fund(s).

- 2. Since February 28, 2000, has the Company participated in any transaction that might be considered similar to any of the Listed Transactions summarized above?

No  Yes \_\_\_\_\_ I am not certain, please provide me with more detail about the transaction(s) identified as: \_\_\_\_\_

If yes, identify the Listed Transaction(s) summarized above that may be similar to the one(s) the Company participated in: \_\_\_\_\_, and please provide copies of all written advice the Company received regarding the transaction along with your response to this questionnaire. If any part of the advice was not written, please provide the name(s) of the person(s) providing the advice and a brief description of the transaction.

- 3. Since November 2, 2006, has the Company participated in any transaction that might be considered similar to any of the Transactions of Interest summarized above?

No  Yes \_\_\_\_\_ I am not certain, please provide me with more detail about the transaction(s) identified as: \_\_\_\_\_

If yes, identify the Transaction(s) of Interest summarized above that may be similar to the one(s) the Company participated in: \_\_\_\_\_, and please provide copies of all written advice the Company received regarding the transaction along with your response to this questionnaire. If any part of the advice was not written, please provide the name(s) of the person(s) providing the advice and a brief description of the transaction.

Answer the following questions with respect to transactions entered into during the tax year/period for which EY is preparing the Company's tax return(s).

- 4. Did the Company enter into a transaction or receive tax advice regarding a tax position or transaction from anyone that made a statement or provided information regarding tax consequences (including statements indicating the transaction was tax-free or had no tax consequences) and who asked the Company to enter into a confidentiality agreement or in any other way attempted to limit the Company's ability to disclose information regarding the structure or tax aspects of the transaction or the tax advice?



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No  Yes \_\_\_\_\_

- 5. Did the Company enter into a transaction or receive tax advice regarding a tax position or transaction for which the Company (or a related party) has some form of contractual protection against the possibility that part or all of the intended tax consequences will not be sustained (e.g., a fee that is contingent on the tax benefits realized from the transaction or position, or an agreement to get back fees or receive payments if the tax benefits are not sustained)?

No  Yes \_\_\_\_\_

- 6. For this question, check the type of "entity" the Company is characterized as for tax purposes (C corporation, S corporation, partnership, or trust) and answer the question(s) that follows the status. For purposes of the reportable transaction disclosure requirements, a section 165 loss includes an amount deductible pursuant to a provision that treats a transaction as a sale or other disposition, or otherwise results in a deduction under section 165. A section 165 loss includes, for example, a loss resulting from a sale or exchange of a partnership interest under section 741 and a loss resulting from a section 988 transaction.

- a. \_\_\_\_\_ Corporations (other than S corporations) and Partnerships that have only C corporations as partners: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$10 million in any single taxable year or \$20 million in any combination of taxable years?

No \_\_\_\_\_ Yes \_\_\_\_\_

- b.  S corporations and all other Partnerships: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$2 million in any single taxable year or \$4 million in any combination of taxable years?

No  Yes \_\_\_\_\_

- c. \_\_\_\_\_ Trusts: Has the Company directly or indirectly entered into a transaction that results in or is reasonably expected to result in a tax loss under §165 (other than from casualty or involuntary conversion) of at least \$2 million in any single taxable year (\$50,000 in any single year if the loss arises with respect to a §988 foreign currency transaction) or \$4 million in any combination of taxable years?

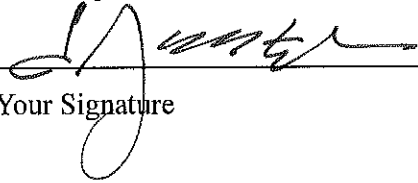
No \_\_\_\_\_ Yes \_\_\_\_\_



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If you answered "yes" to any of the questions listed above, please describe in detail each item and/or transaction that lead to the "yes" response. Please be sure to include names of all promoters, advisors and other parties to any transaction, the tax years it affects, and the amount and tax effect expected each year.

RIH Acquisitions NJ, LLC

	<i>COO</i>	<i>2/21/14</i>
Your Signature	Title (if applicable)	Date



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**Attachment A**

Tax Returns to be prepared:

<u>Entities</u>	<u>Name of Forms</u>	
RIH Acquisitions NJ, LLC	Federal Partnership Return (1065)	\$41,500
	New Jersey Partnership Tax Return (NJ-1065)	
	New Jersey Casino Consolidated Return (NJ CBT-100)	
	New York Partnership Return (IT-204)	
	Fixed Asset and Partnership Tax Capital Accounting	<u>\$8,500</u>
	<b>Total</b>	<b><u>50,000</u></b>

**Exhibit A-4**

**Engagement Letters**

**Tax Advisory Services SOW**



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## **Statement of Work – Tax Advisory Services for RIH Acquisitions NJ, LLC**

This Statement of Work, which is effective as of February 4, 2014 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and RIH Acquisitions NJ, LLC (“you” or “Client”), pursuant to the Agreement, dated February 3, 2014 (the “Agreement”), between EY and RIH Acquisitions NJ, LLC.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the tax advisory Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

### **Scope of Services**

We will provide the following tax advisory Services to you:

EY will provide to Client routine tax advice and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects (“on-call tax advisory services”).

This SOW is intended to be used for engagements to respond to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$10,000 in professional fees at 65% of the standard hourly rates for the professionals involved. The scope of these services may be agreed to orally or through written communications with Client such as e-mails.

The projects covered by this SOW include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than serving as a representative).

Specific tasks that may be involved in connection with the Services include the following: participating in meetings and telephone calls with Client; participating in meetings and telephone calls with taxing authorities and other third parties where we are not representing Client before the taxing authority; reviewing transaction-related documentation; researching technical issues; and preparing technical memoranda, letters, e-mails, and other written documentation.

This SOW is not intended to cover services related to significant tax planning or other projects where a mutual understanding of the scope of the engagement should be formally documented. Accordingly, in lieu of this SOW, separate SOWs generally will be entered into in connection with the following: services related to a transaction that is a reportable transaction, transaction of interest





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or transaction similarly designated by a tax authority; engagements where we will render formal opinions or opinions that will be relied upon by third parties; engagements where we prepare tax returns, entries on tax returns, or Reports of Foreign Bank and Financial Accounts (FBARs), FinCEN Form 114; studies with respect to Client's tax attributes (e.g., basis studies or repairs and maintenance studies); loaned or assigned staff engagements; and due diligence engagements.

### **Your obligations**

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws ("Securities Laws") are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

### **Additional terms and conditions**

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

You should be aware that the Internal Revenue Code imposes a penalty on an underpayment of tax attributable to any disallowance of claimed tax benefits because a transaction entered into after March 30, 2010, lacks "economic substance." The penalty rate is 20 percent if the transaction is adequately disclosed to the IRS, with the penalty rate increased to 40 percent if the transaction is not adequately disclosed in the relevant tax return or attachment to that return. As the penalty is one of strict liability, a taxpayer cannot show reasonable cause for the avoidance of the economic substance penalty by establishing reliance on the tax advice of a qualified advisor. Accordingly, our Tax Advice cannot provide any assurance that the claimed tax benefits of a transaction entered into after March 30, 2010, would not be subject to disallowance by reason of a determination by the IRS or the courts that a transaction lacks economic substance or fails to meet the requirements of any similar rule of law, nor can Tax Advice that we provide be relied upon to protect against applicable penalties that may be asserted if it is determined that the transaction lacked economic substance where otherwise required.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and will not release any such information unless you have executed an appropriate written



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consent authorizing such disclosure and the third party has executed a nonreliance and release letter acceptable to us in form and substance.

**Contacts**

You have identified Eric Matejevich as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Michael J. Mendoza.

**Fees**

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay fees for the Services based on the time that our professionals spend performing them, billed at 65% of the standard hourly rate for each such individual, as adjusted annually while the Services under this SOW are being performed. The total fee under this SOW shall not exceed \$50,000, unless EY receives prior approval from Client.

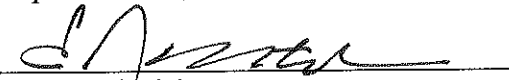
You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

We will bill you for our fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of our invoice.

Thanks again for your selection of our firm.

*Ernst + Young LLP*

RIH Acquisitions NJ, LLC

By:   
Eric Matejevich  
Chief Financial Officer

Date: 2/21/14

**Exhibit B**

**Connections Check Results**

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtor	RIH Acquisitions NJ, LLC			x
Debtor	RIH Propco NJ, LLC			x
Debtor	The Atlantic Club Casino Hotel			x
Debtors Attorney	Cole, Schotz, Meisel, Forman & Leonard, P.A.		x	
Debtors Attorney	Duane Morris LLP	Connection Check Pending		
Debtors Attorney	Willkie Farr & Gallagher LLP			x
Debtors Other Professionals	Imperial Capital LLC		x	
Debtors Other Professionals	Mercer (US), Inc.			x
Debtors Affiliates	Colony Capital LLC		x	x
Debtors Affiliates	Colony Investors VI, L.P.			x
Debtors Affiliates	Colony Investors VII, L.P.			x
Debtors Affiliates	Colony RIH Holdings, LLC			x
Debtors Affiliates	Resorts International Holdings, LLC		x	x
Debtors Affiliates	RIH Casino Resorts, LLC			x
Debtors Affiliates	RIH Coinvestment Partners II, L.P.			x
Debtors Affiliates	RIH Coinvestment Partners, L.P.			x
Debtors Affiliates	RIH Coinvestment Voteco, LLC			x
Debtors Affiliates	RIH Co-Issuer, Inc.			x
Debtors Affiliates	RIH NJ Holdings, LLC			x
Debtors Affiliates	RIH Renpar, LLC			x
Debtors Affiliates	RIH Resorts, LLC			x
Debtors Affiliates	RIH Voteco, LLC			x
Debtors Officers/Directors	Charles J. Guenther	x		
Debtors Officers/Directors	Dennis M. OBrien	x		
Debtors Officers/Directors	Eric Matejevich	x		
Debtors Officers/Directors	Greg Sherbon,	x		
Debtors Officers/Directors	Holly A. Campano	x		
Debtors Officers/Directors	James F. Kinee	x		
Debtors Officers/Directors	John Zulawski	x		
Debtors Officers/Directors	Karen M. Wosnack	x		
Debtors Officers/Directors	Mary Beth (Birtwistle) Gilson	x		
Debtors Officers/Directors	Michael Frawley	x		
Debtors Officers/Directors	Nicholas Nickolich	x		
Debtors Officers/Directors	Patricia Rocco	x		
Debtors Officers/Directors	Scott W. Clark	x		
Debtors Officers/Directors	Thomas J. Barrack, Jr.	x		
Debtors Major Shareholder (5% or more)	Resorts International Holding, LLC		x	x
Debtors Major Shareholder (5% or more)	RIH Acquisitions NJ, LLC			x
All Secured Lenders including DIP lender (Proposed DIP Lenders)	Northlight Trust I, a Delaware statutory trust and affiliate of Northlight Financial LLC Standard General Fund	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	AC Coin & Slot Services Co.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Aristocrat Technologies Inc.			x
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Aristocrat Technologies, Inc.			x
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Atlantic City Coin & Slot Service Company, Inc.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Bally Gaming Inc.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Bally Gaming, Inc.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Bally Technologies, Inc.		x	x

Category	PIIL	No Connection	Prior Connection	Current Connection
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Baumgardner Floor Covering	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Baumgardner Floor Covering, Ltd. d/b/a/ BFC, Ltd.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	BFC, Ltd.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	City of Atlantic City c/o City Solicitors Office	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	FNA Jersey Boi, LLC	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	IGT Parts	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	IGT Parts	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	International Gaming Technology	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Intl Game Technology	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	KGM Gaming	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	KGM Gaming	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Konami Gaming Inc.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Konami Gaming, Inc.	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	NEC Financial Services LLC	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	NEC Financial Services, LLC	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Network Construction		x	
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Network Construction Co., Inc.		x	
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Otis Elevator Company			x
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Otis Elevator Company Northeast Region			x
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	Subranni Zauber LLC	x		
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	WMS Gaming Inc.			x
All Secured Lenders including DIP lender (Other Significant Secured Creditors)	WMS Gaming, Inc.			x

Category	PIIL	No Connection	Prior Connection	Current Connection
All Secured Lenders including DIP lender (Tax Sale Certificate Holders)	FNA Jersey BOI LLC	x		
Official Statutory Committees Member	Atlantic City Linen	x		
Official Statutory Committees Member	AtlanticCare Physician Group PA	x		
Official Statutory Committees Member	Bally Gaming, Inc.	x		
Official Statutory Committees Member	Casino Lobster	x		
Official Statutory Committees Member	Mark-it Smart	x		
Official Statutory Committees Member	National Retirement Fund	x		
Official Statutory Committees Member	WMS Gaming, Inc.			x
Official Statutory Committees Attorney	Klehr Harrison Harvey Branzburg, LLP	x		
Twenty Largest Unsecured Creditors	AC Electric	x		
Twenty Largest Unsecured Creditors	Agilysys NV, LLC	x		
Twenty Largest Unsecured Creditors	All Risk, Inc.	x		
Twenty Largest Unsecured Creditors	Atlantificare Physician Group PA	x		
Twenty Largest Unsecured Creditors	Attilio Esposito Inc.	x		
Twenty Largest Unsecured Creditors	Bally Gaming, Inc.	x		
Twenty Largest Unsecured Creditors	Bunzl Philadelphia	x		
Twenty Largest Unsecured Creditors	Carrier Corporation			x
Twenty Largest Unsecured Creditors	Casino Lobster	x		
Twenty Largest Unsecured Creditors	Clear Channel Outdoor		x	x
Twenty Largest Unsecured Creditors	Duane Morris LLP		Connection Check Pending	
Twenty Largest Unsecured Creditors	Graham, Curtin & Sheridan	x		
Twenty Largest Unsecured Creditors	Intl Game Technology	x		
Twenty Largest Unsecured Creditors	Mark It Smart, Inc.	x		
Twenty Largest Unsecured Creditors	National Retirement Fund	x		
Twenty Largest Unsecured Creditors	Schindler Elevator Corp			x
Twenty Largest Unsecured Creditors	Standard Textile Co., Inc.	x		
Twenty Largest Unsecured Creditors	U.S. Food Service, Inc.	x		
Twenty Largest Unsecured Creditors	Willkie Farr & Gallagher			x
Twenty Largest Unsecured Creditors	WMS Gaming, Inc.			x
Parties to the Debtors Significant Executory Contracts and Leases	ACE American Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	ACLS Pleasantville Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Axiom Corporation		x	
Parties to the Debtors Significant Executory Contracts and Leases	Adrian Ford	x		
Parties to the Debtors Significant Executory Contracts and Leases	Agilysis	x		
Parties to the Debtors Significant Executory Contracts and Leases	Agilysis Datamagine	x		
Parties to the Debtors Significant Executory Contracts and Leases	Agilysys NV, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Allied World Assurance Co., Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Allstate Information Management	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alterra Excess & Surplus Insurance Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Aramark Uniform Services		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Arch Specialty Insurance Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Atlantic City Alliance	x		
Parties to the Debtors Significant Executory Contracts and Leases	Atlantic City Weekly	x		
Parties to the Debtors Significant Executory Contracts and Leases	AXIS Surplus Insurance Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	B & B Parking	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bally Gaming	x		
Parties to the Debtors Significant Executory Contracts and Leases	Beazley Insurance Co., Inc.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Bonfire Entertainment, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Camden Outdoor, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	CAN Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Canon Financial Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Catamaran Media Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	CBS Outdoor	x		
Parties to the Debtors Significant Executory Contracts and Leases	CCMSI	x		
Parties to the Debtors Significant Executory Contracts and Leases	CDP	x		
Parties to the Debtors Significant Executory Contracts and Leases	CEMCO Custom Environmental Management Co., Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	ChoiceLink	x		
Parties to the Debtors Significant Executory Contracts and Leases	Chubb Group of Insurance Companies		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Cigna Dental	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cision US, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	City of Atlantic City		x	
Parties to the Debtors Significant Executory Contracts and Leases	Clear Channel Outdoor		x	x
Parties to the Debtors Significant Executory Contracts and Leases	CM Building Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	Coastline Limousine Service	x		
Parties to the Debtors Significant Executory Contracts and Leases	Coca-Cola North America/The			x
Parties to the Debtors Significant Executory Contracts and Leases	Comcast Enterprise Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	Connecticut General Life Insurance Co.		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Conner Strong & Buckelew	x		
Parties to the Debtors Significant Executory Contracts and Leases	Continental Casualty Company		x	
Parties to the Debtors Significant Executory Contracts and Leases	Cummins Allison, Corp.		x	
Parties to the Debtors Significant Executory Contracts and Leases	David Mulhern Entertainment, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Delilah Road Limited Partnership	x		
Parties to the Debtors Significant Executory Contracts and Leases	Earls Girls	x		
Parties to the Debtors Significant Executory Contracts and Leases	EFK Group, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Entrepreneur Advertising, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Essex Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Expedia Travel			x
Parties to the Debtors Significant Executory Contracts and Leases	Federal Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fern Farmer	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fiber Tech Networks	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Firemans Fund Insurance Company			x
Parties to the Debtors Significant Executory Contracts and Leases	First Insurance Funding	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fish with Feet, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fourteen Towing Service	x		
Parties to the Debtors Significant Executory Contracts and Leases	Galaxy Gaming, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Garda CL Atlantic, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Garden State Outdoor, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Genserve, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Giesecke & Devrient America, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Grand Trading USA, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Groupon Getaways	x		
Parties to the Debtors Significant Executory Contracts and Leases	H.A. Steen	x		
Parties to the Debtors Significant Executory Contracts and Leases	HR Logix, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hudson Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	IGT	Connection Check Pending		
Parties to the Debtors Significant Executory Contracts and Leases	Infinium Software, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Interstate Outdoor Advertising, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	iTera, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Jean M. Lasko	x		
Parties to the Debtors Significant Executory Contracts and Leases	Jersey Realty Construction, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Johnson Controls, Inc.		x	x
Parties to the Debtors Significant Executory Contracts and Leases	KGM Gaming	x		
Parties to the Debtors Significant Executory Contracts and Leases	Konomi	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kronos			x
Parties to the Debtors Significant Executory Contracts and Leases	Lighting Poker, Inc, d/b/a Lightning Slot Machines, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lincoln Financial Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lisa Ann Biondolillo	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lisa Cundiff	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lloyds America, Inc,		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Lloyds of London		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Local 54, affiliated with Unite Herem International Union	x		
Parties to the Debtors Significant Executory Contracts and Leases	Local 68, International Union of Operating Engineers	x		
Parties to the Debtors Significant Executory Contracts and Leases	Marshall Retail Group		x	



Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Masque Publishing, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Michelle Perkins	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Brotherhood of Partners and Allied Trades District Council 711	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Retirement Fund	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Union Fire Co. of Pittsburg, PA	x		
Parties to the Debtors Significant Executory Contracts and Leases	Navigators Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	NBC40 WMGM	x		
Parties to the Debtors Significant Executory Contracts and Leases	NEC Corporation of America		x	
Parties to the Debtors Significant Executory Contracts and Leases	NEC Unified Solutions, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Nelbud Service Group, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	New Hampshire Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Newmarket International Inc.		x	
Parties to the Debtors Significant Executory Contracts and Leases	NJ Carpenters Annuity Fund	x		
Parties to the Debtors Significant Executory Contracts and Leases	North America Specialty Insurance Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	NRT Technology Corp.			x
Parties to the Debtors Significant Executory Contracts and Leases	Nu Game, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Parker Interior Plantscape, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Patsys of New York Franchise, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Paulus, Sokowloswki and Sartor, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Philadelphia Gay News	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pine View Associates, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pitney Bowes Software		Connection Check Pending	
Parties to the Debtors Significant Executory Contracts and Leases	PNC Bank			x
Parties to the Debtors Significant Executory Contracts and Leases	PPM 2000, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Qcera, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Rich Fire Protection Co., Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	RSUI Indemnity Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Salon Maria Katelyn, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sandra M. Brewer	x		
Parties to the Debtors Significant Executory Contracts and Leases	SCA Entertainment, LP	x		
Parties to the Debtors Significant Executory Contracts and Leases	Schindler Elevator Corporation			x
Parties to the Debtors Significant Executory Contracts and Leases	screeningOne, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	SHFL Entertainment	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Shore Sign Services Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	ShotSpotter Inc./City of Atlantic City	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shuffle Master	x		
Parties to the Debtors Significant Executory Contracts and Leases	Simplex Grinnell, LP	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sonny Kim	x		
Parties to the Debtors Significant Executory Contracts and Leases	Spielo International USA, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	St. Paul Fire & Marine Insurance Company			x
Parties to the Debtors Significant Executory Contracts and Leases	Susan Latz	x		
Parties to the Debtors Significant Executory Contracts and Leases	Systems Design & Development, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tab Shredding, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	TALX Corporation			x
Parties to the Debtors Significant Executory Contracts and Leases	TD Bank			x
Parties to the Debtors Significant Executory Contracts and Leases	The Carpenters Local Union #623	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Country Woman	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Hammonon Gazette, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	The Lincoln National Fire Ins. Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ticketmaster, LLC			x
Parties to the Debtors Significant Executory Contracts and Leases	Torus Specialty Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Travelers Casualty of Surety Company			x
Parties to the Debtors Significant Executory Contracts and Leases	Travelers Property Casualty			x
Parties to the Debtors Significant Executory Contracts and Leases	Tri-State Diagnostic Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ultra Dev, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	United States Fire Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Vital Records, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Waste Management of New Jersey, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Westchester Fire Insurance Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Westchester Surplus Lines Insurance Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	WMS Gaming, Inc.			x
Parties to the Debtors Significant Executory Contracts and Leases	Zippy Productions d/b/a Name Talent and Management	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Abou-Elnaga, Nagwa	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Acevedo, Fidelina	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Alesandrini, James	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Alzate-O Campo, Diego	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Workers Compensaiton)	Andrews, Karen	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Arreaga-Mite, Maria	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Aste, Marlo	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Avelino, Max	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Baez, Carmen	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Barreda, Erick	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Bereziak, Olga	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Bermudez, Rosa	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Bethea, George	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Briathwaite, Anthony	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Broomhead, Robert	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Burns, Paul	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Buxton, David	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Cabrera, Valentina	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Calabrese, Yvonne	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Capella, Deborah	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Caraballo, Eliezer	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Carr, Joesph	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Carson, Ron	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Catroppa, Vincent	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Clark, Barbara	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Cooperstein, Louise	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Culmone, Angela	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Cundiff, Lisa	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	DeCarrasco, Antonia	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Desrosiers, Michael	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	DiDonato, Linda	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Disla, Alexis	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Edia, Manjula	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Feldman, Deborah	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Fenner, Michael	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ferri, Roland	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Figuroa, Fidelina	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Workers Compensaiton)	Florez, Luz	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Fredericks, John	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ge, Shu Min	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ginipro, Doreen	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Girone, Eugene	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Gomez, Louis	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Gomez, Rey	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Gonzales, Lyzaima	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Gray, Arthur	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Guma, Anthony	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Hallett, Joan	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Heath, Lauren	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Huaccamayta, Efrain	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Huggins, Valerie	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Hutton, Brenda	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Huynh, Hue	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Jenkins, Randolph	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Johnson, Charles		x	
Other Significant Parties-in-Interest (Workers Compensaiton)	Johnson, Gregg	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Juhas, Andrew	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Kemler, Sheryl	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Klingensmith, Noreen	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Laspina, Joseph	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Lewis, Steve	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Linder, Linda	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Lopez, Marisol	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Love, Lamont	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Macrina, Karyn	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Mankad, Vinaykant	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	McFarland, Andrew	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Medley, Deanna	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Mejia, Antolina	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Mencia, Abigail	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Workers Compensaiton)	Migone, Joseph	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Mojica, Elena	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Moreno, Nahun	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Moya, Luis	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Mur, Camillo	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Nargi, Richard	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Oppenheim, Jodi	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Orange, Cathy	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ortiz, Anthony	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ortiz, Luis	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Pagano, Louis	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Papandrea, Frank	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Patel, Pravinkumar	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Patel, Rekhaben	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Payne, Dolly	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Paynter, Glen	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Perez, Eduardo	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Perez, Hector	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Perez, Melitza	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Plummer, Juan	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Pollaro, Robert	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Potier, Elizabeth	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Preseton, Jonathan	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Raczka, Jack	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Ramirez, Solangel	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Reyes, Basilia	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Richardson, Kim	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rivera, Teodoro	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rodriguez, Aida	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rodriguez, Hector	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rodriguez, Jessica	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rodriguez, Jessica	x		
Other Significant Parties-in-Interest (Workers Compensaiton)	Rodriguez, Mary	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Workers Compensation)	Rosen-Matthews, Donna	x		
Other Significant Parties-in-Interest (Workers Compensation)	Ross, Francis	x		
Other Significant Parties-in-Interest (Workers Compensation)	Russell, Violetta	x		
Other Significant Parties-in-Interest (Workers Compensation)	Schoener, Earlene	x		
Other Significant Parties-in-Interest (Workers Compensation)	Shah, Jayaben	x		
Other Significant Parties-in-Interest (Workers Compensation)	Simpson, Jason	x		
Other Significant Parties-in-Interest (Workers Compensation)	Soltroff, Rhonda	x		
Other Significant Parties-in-Interest (Workers Compensation)	Soto, Olivia	x		
Other Significant Parties-in-Interest (Workers Compensation)	Spriggs, Lillie	x		
Other Significant Parties-in-Interest (Workers Compensation)	Tabak, Frima	x		
Other Significant Parties-in-Interest (Workers Compensation)	Taitleman, Margot	x		
Other Significant Parties-in-Interest (Workers Compensation)	Tejeda, Altagracia	x		
Other Significant Parties-in-Interest (Workers Compensation)	Tejeda-Chambers, Altagracia	x		
Other Significant Parties-in-Interest (Workers Compensation)	Tillman, Camille	x		
Other Significant Parties-in-Interest (Workers Compensation)	Torres, Janet	x		
Other Significant Parties-in-Interest (Workers Compensation)	Townsel, Kirk	x		
Other Significant Parties-in-Interest (Workers Compensation)	Tripadrdella, Theresa	x		
Other Significant Parties-in-Interest (Workers Compensation)	Valentin, Carmen	x		
Other Significant Parties-in-Interest (Workers Compensation)	Vazquez, Luis	x		
Other Significant Parties-in-Interest (Workers Compensation)	Ventura, Frances	x		
Other Significant Parties-in-Interest (Workers Compensation)	Wagner, Greg	x		
Other Significant Parties-in-Interest (Workers Compensation)	Wallace, Lola	x		
Other Significant Parties-in-Interest (Workers Compensation)	Wimbish, Tangelia	x		
Other Significant Parties-in-Interest (Workers Compensation)	Wong, Amy	x		
Other Significant Parties-in-Interest (Workers Compensation)	Wong, Thomas	x		
Other Significant Parties-in-Interest (Workers Compensation)	Zapata, Marleny	x		
Other Significant Parties-in-Interest (Workers Compensation)	Zelaya, Neomi	x		
Other Significant Parties-in-Interest (Workers Compensation)	Zelidon, Elsa	x		
Other Significant Parties-in-Interest (General Liability)	Arciero, Camille and Rudy	x		
Other Significant Parties-in-Interest (General Liability)	Bayinsky, Eileen	x		
Other Significant Parties-in-Interest (General Liability)	Bianchi, Joseph	x		
Other Significant Parties-in-Interest (General Liability)	Cameron, Dionne	x		
Other Significant Parties-in-Interest (General Liability)	Capriotti, Marlene and Joseph	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (General Liability)	Cavanaugh, Ed	x		
Other Significant Parties-in-Interest (General Liability)	Chiw, Wayne	x		
Other Significant Parties-in-Interest (General Liability)	Connelly, Julia	x		
Other Significant Parties-in-Interest (General Liability)	Davis, Monique	x		
Other Significant Parties-in-Interest (General Liability)	DiDonato, Linda	x		
Other Significant Parties-in-Interest (General Liability)	Dutra, Frances	x		
Other Significant Parties-in-Interest (General Liability)	Fedullo, Patricia	x		
Other Significant Parties-in-Interest (General Liability)	Frenchella, Morton	x		
Other Significant Parties-in-Interest (General Liability)	Godsey, Raymond	x		
Other Significant Parties-in-Interest (General Liability)	Handwrek, Theresa	x		
Other Significant Parties-in-Interest (General Liability)	Jata, Daniel	x		
Other Significant Parties-in-Interest (General Liability)	Johnson, Gregg	x		
Other Significant Parties-in-Interest (General Liability)	Kamer, Phyllis	x		
Other Significant Parties-in-Interest (General Liability)	Kane, James Jr.	x		
Other Significant Parties-in-Interest (General Liability)	Klingensmith, Noreen	x		
Other Significant Parties-in-Interest (General Liability)	Lazala, Maria	x		
Other Significant Parties-in-Interest (General Liability)	Lucca, Nuncio	x		
Other Significant Parties-in-Interest (General Liability)	Mackler, Ruth	x		
Other Significant Parties-in-Interest (General Liability)	Marrone, George	x		
Other Significant Parties-in-Interest (General Liability)	Medley, Deanna	x		
Other Significant Parties-in-Interest (General Liability)	Nerz, Melanie	x		
Other Significant Parties-in-Interest (General Liability)	Nguyen, Bach	x		
Other Significant Parties-in-Interest (General Liability)	Oldford Group, Ltd.	x		
Other Significant Parties-in-Interest (General Liability)	Rational Group US Holdings, Inc.	x		
Other Significant Parties-in-Interest (General Liability)	Rinaldi, Lucille	x		
Other Significant Parties-in-Interest (General Liability)	Smoaks, Bertha	x		
Other Significant Parties-in-Interest (General Liability)	Solomon, Joan	x		
Other Significant Parties-in-Interest (General Liability)	Sorrentino, Anna	x		
Other Significant Parties-in-Interest (General Liability)	Templeton, Anna	x		
Other Significant Parties-in-Interest (General Liability)	Ventriglio, Anthony	x		
Other Significant Parties-in-Interest (General Liability)	White, Susan	x		
Other Significant Parties-in-Interest (General Liability)	Wong, Elaine	x		
Other Significant Parties-in-Interest (General Liability)	Young, Richard	x		
Other Significant Parties-in-Interest (General Liability)	Young, Susan			x

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Insurers)	ACE American Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Allied World Assurance Co., Inc.	x		
Other Significant Parties-in-Interest (Insurers)	Alterra Excess & Surplus Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Arch Specialty Insurance Group	x		
Other Significant Parties-in-Interest (Insurers)	Aspen Specialty Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	AXIS Surplus Insurance Co.	x		
Other Significant Parties-in-Interest (Insurers)	Beazley Insurance Co., Inc.	x		
Other Significant Parties-in-Interest (Insurers)	CAN Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Chubb Group of Insurance Companies		x	x
Other Significant Parties-in-Interest (Insurers)	Cigna Dental	x		
Other Significant Parties-in-Interest (Insurers)	Connecticut General Life Insurance Co.		x	x
Other Significant Parties-in-Interest (Insurers)	Continental Casualty Company		x	
Other Significant Parties-in-Interest (Insurers)	Essex Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Federal Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Firemans Fund Insurance Company			x
Other Significant Parties-in-Interest (Insurers)	First Insurance Funding	x		
Other Significant Parties-in-Interest (Insurers)	Hudson Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Lincoln Financial Group	x		
Other Significant Parties-in-Interest (Insurers)	Lloyds of London		x	x
Other Significant Parties-in-Interest (Insurers)	National Union Fire Company of Pittsburgh, PA	x		
Other Significant Parties-in-Interest (Insurers)	Navigators Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	New Hampshire Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	North American Specialty Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	RSUI Indemnity Company	x		
Other Significant Parties-in-Interest (Insurers)	St. Paul Fire & Marine Insurance Company			x
Other Significant Parties-in-Interest (Insurers)	The Lincoln National Life Insurance Company			x
Other Significant Parties-in-Interest (Insurers)	Torus Specialty Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Travelers Casualty & Surety Company			x
Other Significant Parties-in-Interest (Insurers)	Travelers Property Casualty Company of America			x
Other Significant Parties-in-Interest (Insurers)	United States Fire Insurance	x		
Other Significant Parties-in-Interest (Insurers)	Westchester Fire Insurance Company	x		
Other Significant Parties-in-Interest (Insurers)	Westchester Surplus Lines Insurances Co.	x		
Other Significant Parties-in-Interest (Unions)	Local Union 623 of Carpenters	x		



Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest (Unions)	International Union of Operating Engineers Local 68	x		
Other Significant Parties-in-Interest (Unions)	Painters District Council 711	x		
Other Significant Parties-in-Interest (Unions)	Unite Here Local 54	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	Casino Reinvestment Development Authority	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	New Jersey Casino Control Commission Board Members: Chariman and CEO Matthew B. Levinson	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	New Jersey Casino Control Commission Board Members: Vice Chair Sharon Anne Harrington	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	New Jersey Casino Control Commission Board Members: Commission Alisa Cooper	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	New Jersey Department of Environmental Protection	x		
Other Significant Parties-in-Interest (Regulatory Agencies)	New Jersey Division of Gaming Enforcement	x		
Other Significant Parties-in-Interest (Utilities)	AT&T Communications			x
Other Significant Parties-in-Interest (Utilities)	Atlantic City Electric	x		
Other Significant Parties-in-Interest (Utilities)	Atlantic City Municipal Utilities Authority	x		
Other Significant Parties-in-Interest (Utilities)	Atlantic City Sewerage Co.	x		
Other Significant Parties-in-Interest (Utilities)	Comcast Business Communication	x		
Other Significant Parties-in-Interest (Utilities)	South Jersey Gas Co.			x
Other Significant Parties-in-Interest (Utilities)	Verizon Wireless			x
Other Significant Parties-in-Interest (Utilities)	Verizon, New Jersey			x
Other Significant Parties-in-Interest (Banks)	TD Bank, N.A.			x

**Exhibit C**

**Litigation**

1) There is a party named Charles Johnson who is a co-defendant with EY in a matter pending before the Circuit Court of the Eleventh Judicial Circuit in and for Miami-Dade County, Florida Civil Division (Case No. 12-29007 CA 02).