UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: The Majestic Star Casinos, LLC, et al. Debtor

Case No.: 09-14136 (KG) Jointly Administered **Reporting Period: January 2010**

MONTHLY OPERATING REPORT

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/ Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x		
Bank Reconciliations (or copies of debtor's bank reconciliations)	MOR-1a	x		х
Schedule of Professional Fees and Expenses Paid	MOR-1b	x		
Statement of Operations (Unaudited)	MOR-2	x		
Balance Sheet (Unaudited)	MOR-3	x		
Status of Postpetition Taxes	MOR-4	x		х
Summary of Unpaid Postpetition Debts	MOR-4	x		x
Accounts Receivable Reconciliation and Aging	MOR-5	x		
Debtor Questionnaire	MOR-5	x		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Authorized Individual*

3 2 13 Date

Jon S. Bennett Printed Name of Authorized Individual Senior Vice President, Chief Financial Officer & Treasurer Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

Notes to the Monthly Operating Report

General: The report includes activities from the following Debtors and related case numbers:

Debtor	Case Number
The Majestic Star Casino II, Inc.	09-14135
The Majestic Star Casino, LLC	09-14136
The Majestic Star Casino Capital Corp.	09-14137
Barden Mississippi Gaming, LLC	09-14139
Barden Colorado Gaming, LLC	09-14140
Majestic Star Casino Capital Corp. II	09-14141
Majestic Holdco, LLC	09-14142
Majestic Star Holdco, Inc.	09-14143

The financial statements and supplemental information contained herein are unaudited, preliminary, and may not comply with generally accepted accounting principles in the United States of America ("U.S. GAAP") in all material aspects.

The unaudited financial statements have been derived from the books and records of the Debtors. This information, however, has not been subject to certain procedures that would typically be applied to financial information in accordance with U.S. GAAP, and upon application of such procedures (such as tests for asset impairment), the Debtors believe that the financial information could be subject to changes, and these changes could be material. The information furnished in this report includes normal recurring adjustments but does not include all adjustments that would typically be made to financial statements prepared in accordance with U.S. GAAP.

The results of operations contained herein are not necessarily indicative of results that are expected from any other period or for the full year and are not reflective of the results of operations, financial position and cash flows of the Debtors in the future.

Notes to MOR 1:

Cash receipts and disbursements are tracked for the period of January 2010. Cash includes cash, cash equivalents and restricted cash. Cash receipts for these Debtor's casino operations are not recorded at gross wagers, but rather net amounts after payouts. The Debtors do not consider amounts paid out to patrons as cost of goods sold and do not treat this as a disbursement or expense of any kind. This treatment is consistent with generally accepted accounting principles and to characterize the payouts in a different manner would be inconsistent with the Debtors' current reporting and the Debtors' understanding of how other chapter 11 gaming debtors treat these payouts for purposes of making required reports to the bankruptcy court. Intercompany receipts and disbursements are excluded from receipts and disbursements.

Any changes to prior period will be reflected in current month MOR.

Notes to MOR 1a:

In lieu of bank reconciliations, bank and book balances are provided.

Accounts for Certificates of Deposits were inadvertently omitted from prior month's MOR for Barden Mississippi Gaming, LLC. These deposits are listed in this current month MOR. However, there were no changes to the balance of these deposits for the prior month or this month.

Notes to MOR 4:

The Majestic Star Casino, LLC and related debtors received first day orders that allow payment of pre-petition taxes and certain prepetition liabilities. Hence, pre-petition tax liabilities will be rolled forward into the schedule. Due to timing, certain pre-petition taxes may not be due and payable. These taxes have varying due dates and are not due during this MOR period.

The Summary of Unpaid Post-Petition Debts does not include intercompany payables and accruals for invoices not yet received or approved and therefore will not agree to the balance sheet on MOR-3.

The accounts payable aging is presented at a consolidated level and calculated from invoice date.

Notes to MOR 5:

The accounts receivable reconciliation and aging are presented at a consolidated level.

In re: The Majestic Star Casinos, LLC, et al. Debtor

Case No.: 09-14136 (KG) Jointly Administered Reporting Period: January 2010

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	Ca	Majestic Star Isino II, Inc. 09-14135	Majestic Star Casino, LLC 09-14136	Majestic Star asino Capital Corp. 09-14137		Barden Mississippi Gaming, LLC 09-14139	arden Colorado Gaming, LLC 09-14140	Majestic Star asino Capital Corp. II 09-14141	N	lajestic Holdco, LLC 09-14142	Majestic Star Holdco, Inc. 09-14143
Cash Receipts:	\$	6,871,934	\$ 8,287,093	\$ 0	9	\$ 5,173,300	\$ 2,006,903	\$ 0	\$	6 0	\$ 0
Cash Disbursements:											
Payroll and related	\$	1,149,645	\$ 3,844,764	\$ 0	9		\$,	\$ 0	\$	6 0	\$ 0
Supplier		0	3,863,149	0		2,479,620	686,737	0		0	0
Gaming taxes and licenses		1,751,039	2,148,366	0		659,664	475,000	0		0	0
Property taxes and outer outlays		239,573	923,208	0		154,935	8,030	0		0	0
Payments to secured lenders (repayment of debt)		0	382,165	0		0	0	0		0	0
Capital expenditures	<u> </u>	0	401,734	 0		95,927	 5,129	 0		0	 0
Total Cash Disbursements	\$	3,140,257	\$ 11,563,386	\$ 0	9	\$ 5,459,848	\$ 1,889,688	\$ 0	\$	6 0	\$ 0
Net Cash Flow Before Intercompany Transfers	\$	3,731,677	\$ (3,276,293)	\$ 0	9	\$ (286,548)	\$ 117,215	\$ 0	\$	0	\$ 0
Intercompany Transfers	\$	(1,189,841)	\$ 1,189,841	\$ 0	9	\$0	\$ 0	\$ 0	\$	0	\$ 0
Net Cash Flow	\$	2,541,836	\$ (2,086,452)	\$ 0	9	\$ (286,548)	\$ 117,215	\$ 0	\$	6 0	\$ 0
Cash - Beginning of Period (January 1, 2010)	\$	17,673,733	\$ 26,756,754	\$ 0	9	\$ 22,012,817	\$ 7,964,241	\$ 0	\$	6 0	\$ 0
Cash - End of Period (January 31, 2010)	\$	20,215,569	\$ 24,670,302	\$ 0	9	\$ 21,726,269	\$ 8,081,456	\$ 0	\$	0	\$ 0

No activities for the following debtors: The Majestic Star Casino Capital Corp. (case no. 09-14137), Majestic Star Casino Capital Corp. II (case no. 09-14141), Majestic Holdco, LLC (case no. 09-14142) and Majestic Star Holdco, Inc. (case no. 09-14143).

Calculation of U.S. Trustee Fees	09-14135	09-14136	(09-14137	09-14139	09-14140	09-14141		09-14142		0	9-14143	
January	\$ 3,140,257	\$ 11,563,386	\$	0	\$ 5,459,848	\$ 1,889,688	\$	0	\$	0	\$		0
February	0	0		0	0	0		0		0			0
March	0	0		0	0	0		0		0			0
Quarterly Disbursements	\$ 3,140,257	\$ 11,563,386	\$	0	\$ 5,459,848	\$ 1,889,688	\$	0	\$	0	\$		0
Fees	 TBD	TBD		TBD	TBD	TBD	TBD		TBD			TBD	

BANK RECONCILIATIONS

Continuation Sheet for MOR-1

				As of 1/	31/2010
Entity	Bank	Name / Type	Acct Number *	Book Balance	Bank Balance
The Majestic Star Casino, LLC	Citizens Bank	Operating	*****9289	\$ 34,779	\$ (5,872)
The Majestic Star Casino, LLC	JPMorgan Chase Bank	Cigna Medical Claims	*****7348	(21,748)	(7,517)
The Majestic Star Casino, LLC	Citizens Bank	Gaming	*****8695	7,047,460	6,650,684
The Majestic Star Casino, LLC	Citizens Bank	Accounts Payable	*****9115	(1,076,796)	0
The Majestic Star Casino, LLC	Citizens Bank	Payroll	*****9123	(122,559)	0
The Majestic Star Casino, LLC	Citizens Bank	Risk Management	*****9131	(18,748)	0
The Majestic Star Casino, LLC	Citizens Bank	Credit Cards	*****9149	6,115	0
The Majestic Star Casino, LLC	Citizens Bank	Check Cashing	*****9156	143,159	0
The Majestic Star Casino, LLC	Citizens Bank	Marker	*****9164	5,790	0
The Majestic Star Casino, LLC	Citizens Bank	Jackpot	*****9172	(14,639)	0
The Majestic Star Casino, LLC	JPMorgan Chase Bank	Cigna Medical Claims	*****7356	(95,078)	46,521
The Majestic Star Casino, LLC	Citizens Bank	Slot Tokes	*****9180	8,358	3,947
The Majestic Star Casino, LLC	Citizens Bank	Dealer Tokes	*****9198	131,832	98,399
The Majestic Star Casino, LLC	Citizens Bank	Cage Tokes	*****9305	1,286	682
The Majestic Star Casino, LLC	Citizens Bank	Lakefront Development	*****1163	1,220,310	1,220,310
The Majestic Star Casino, LLC	Citizens Bank	City of Gary Incentive Tax	*****9313	7,664,099	7,664,099
The Majestic Star Casino, LLC	Citizens Bank	Utility Assurance Account	***0363	95,894	95,894
The Majestic Star Casino, LLC	Wells Fargo	Corporate Operating	*****3232	757,066	869,728
The Majestic Star Casino, LLC	Harris Bank	Majestic Star Casino LLC	*****8820	2,850,000	2,850,000
The Majestic Star Casino, LLC	Harris Bank	Operating	*****6557	150,483	150,483
The Majestic Star Casino, LLC	Harris Bank	Payroll	*****8850	(919)	0
The Majestic Star Casino, LLC	Harris Bank	Lakefront Development	***9708	6	6
The Majestic Star Casino, II, Inc.	Citizens Bank	Operating	*****9297	\$ (4,576)	· · · · · · · · · · · · · · · · · · ·
The Majestic Star Casino, II, Inc.	Citizens Bank	Gaming	*****8752	14,845,626	14,184,057
The Majestic Star Casino, II, Inc.	Citizens Bank	Payroll	*****9214	(10,220)	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Risk Management	*****9222	(421)	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Credit Cards	*****9230	2,912	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Check Cashing	*****9248	134,637	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Jackpot	*****9255	(38,302)	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Dealer Tokes	*****9198	24,344	0
The Majestic Star Casino, II, Inc.	Citizens Bank	Cage Tokes	*****9107	1,938	1,938
The Majestic Star Casino, II, Inc.	Citizens Bank	Poker Tokes	*****9206	41,109	25,694
The Majestic Star Casino, II, Inc.	Harris Bank	Operating	******0963	73,139	73,139

BANK RECONCILIATIONS

Continuation Sheet for MOR-1

				As of 1/	31/2010
Entity	Bank	Name / Type	Acct Number *	Book Balance	Bank Balance
The Majestic Star Casino, II, Inc.	Harris Bank	Payroll	*****9063	(824)	0
Barden Mississippi Gaming, LLC	Trustmark National Bank	Parent / Gaming	*****6148	\$ 17,643,246	\$ 17,630,389
Barden Mississippi Gaming, LLC	Trustmark National Bank	Operating	*****6312	(1,217,212)	2,677
Barden Mississippi Gaming, LLC	Trustmark National Bank	Payroll	*****6437	(2,167)	91,617
Barden Mississippi Gaming, LLC	Trustmark National Bank	Jackpot	*****6239	0	0
Barden Mississippi Gaming, LLC	Trustmark National Bank	Workers Compensation	*****6163	(12,023)	0
Barden Mississippi Gaming, LLC	JPMorgan Chase Bank	Cigna Medical Claims	*****7364	(9,120)	55,883
Barden Mississippi Gaming, LLC	Trustmark National Bank	Credit Card	*****6445	26,628	0
Barden Mississippi Gaming, LLC	Trustmark National Bank	Ticketmaster	*****5708	3,299	3,299
Barden Mississippi Gaming, LLC	Trustmark National Bank	Certegy	*****7457	24,908	24,043
Barden Mississippi Gaming, LLC	Trustmark National Bank	BMG Riverboat Escrow	*****7506	10,000	10,000
Barden Mississippi Gaming, LLC	National City Bank	Surety Trust	*****001-1	9	9
Barden Mississippi Gaming, LLC	Trustmark National Bank	CD for Mississippi State Tax Commission	*****0225	610,000	610,000
Barden Mississippi Gaming, LLC	Trustmark National Bank	CD for Alcohol Beverage Permit # 021021	*****0191	5,000	5,000
Barden Mississippi Gaming, LLC	Trustmark National Bank	CD for Alcohol Beverage Permit # 021020	*****0183	5,000	5,000
Barden Mississippi Gaming, LLC	Trustmark National Bank	CD for Alcohol Beverage Permit # 021022	*****0217	5,000	5,000
Barden Mississippi Gaming, LLC	Trustmark National Bank	CD for Dept. of Banking and Consumer Finance	*****8676	10,000	10,000
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Cigna	*****7372	\$ (28,222)	\$ 16,052
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Operating	*****3146	13,350	162,686
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Credit Card	*****3161	19,417	15,377
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Payroll	*****3179	2,189	8,954
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Jackpot	******3153 15,288		21,788
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	General Liability	*****3187	3,321	4,030
Barden Colorado Gaming, LLC	JPMorgan Chase Bank	Gaming Account	*****7425	4,995,286	4,875,556
Barden Colorado Gaming, LLC	Citizens Financial Bank	Barden Colorado Gaming LLC	*****1657	55,683	55,683

In re: The Majestic Star Casinos, LLC, et al. Debtor

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

This schedule is to include all retained professional payments from case inception to current month

		Amount		Che	eck	Amou	nt Paid	Year-Te	o-Date
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees	Expenses
None in this period									

STATEMENT OF OPERATIONS (UNAUDITED)

			The Majestic Star	Barden		Majestic Star		
	The Majestic Star	The Maiestic Star	Casino Capital	Mississippi	Barden Colorado	Casino Capital	Majestic Holdco,	Majestic Star
	Casino II, Inc.	Casino, LLC	Corp.	Gaming, LLC	Gaming, LLC	Corp. II	LLC	Holdco, Inc.
	09-14135	09-14136	09-14137	09-14139	09-14140	09-14141	09-14142	09-14143
Revenues								
Casino	\$ 6,948,060	\$ 7,480,255	\$ -	\$ 4,596,479	\$ 2,315,096	\$ -	\$ -	\$-
Rooms	206,571	-	-	569,821	-	-	-	-
Food and beverage	162,659	605,516	-	761,679	193,662	-	-	-
Other	166,320	304,703	-	105,261	51,703	-	-	-
Gross revenues	7,483,610	8,390,474	-	6,033,240	2,560,461	-	-	-
Less promotional allowances	(408,890)	(1,087,581)	-	(1,266,143)	(630,865)	-	-	-
Net revenues	7,074,720	7,302,893	-	4,767,097	1,929,596	-	-	-
Costs and expenses:								
Casino	1,401,736	2,894,827	-	2,301,665	705,068	-	-	-
Rooms	37,657	-	-	27,945	-	-	-	-
Food and beverage	158,126	198,800	-	90,117	57,025	-	-	-
Other	-	42,677	-	13,604	43,589	-	-	-
Gaming taxes	2,006,938	2,198,041	-	576,847	361,137	-	-	-
Advertising and promotion	477,775	413,778	-	576,844	149,200	-	-	-
General and administrative	1,342,409	2,297,113	-	892,608	436,062	-	967	-
Restructuring fees	-	3,139	-	-	-	-	-	-
Economic Incentive - City of Gary	238,088	252,952	-	-	-	-	-	-
Depreciation and amortization	476,122	824,531	-	853,664	357,520	-	-	-
Total costs and expenses	6,138,851	9,125,858	-	5,333,294	2,109,601	-	967	-
Operating income (loss)	935,869	(1,822,965)	-	(566,197)	(180,005)	-	(967)	-
Other (expense) income:								
Interest income	-	9,514	-	25	29	-	-	-
Interest expense	-	(384,288)	-	-	-	-	-	-
Reorganization items:								
Reorganization fees	-	(1,633,932)	-	-	-	-	-	-
Other non-operating expense	-	(129)	-	-	-	-	-	-
Total other (expense) income	-	(2,008,835)	-	25	29	-	-	-
Net income (loss)	935,869	(3,831,800)	-	(566,172)	(179,976)	-	(967)	

No activities for the following Debtors: The Majestic Star Casino Capital Corp. (case no. 09-14137), Majestic Star Casino Capital Corp. II (case no. 09-14141), and Majestic Star Holdco, Inc. (case no. 09-14143).

BALANCE SHEET (UNAUDITED)

	The Majestic Star Casino II, Inc. 09-14135	The Majestic Star Casino, LLC 09-14136	The Majestic Star Casino Capital Corp. 09-14137	Barden Mississippi Gaming, LLC 09-14139	Barden Colorado Gaming, LLC 09-14140	Majestic Star Casino Capital Corp. II 09-14141	Majestic Holdco, LLC 09-14142	Majestic Star Holdco, Inc. 09-14143
ASSETS			•• • • • • •				•• • • • • •	
Current Assets:								
Cash and cash equivalents	\$ 20,215,569	\$ 13,450,151	\$-	\$ 21,101,269	\$ 8,025,773	\$-	\$-	\$-
Restricted cash	-	11,220,151	-	625,000	55,683	-	-	-
Accounts receivable, less allowance for doubtful accounts								
of \$1,002,061	79,595	2,271,388	-	818,601	125,054	-	-	-
Inventories	-	331,744	-	476,027	229,126	-	-	-
Prepaid expenses	696,522	2,020,509	-	1,036,645	395,098	-	-	-
Receivables from related party	-	1,855,339	-	1,399	-	-	-	-
Total current assets	20,991,686	31,149,282	-	24,058,941	8,830,734	-	-	-
Property, equipment and improvements, net	27,541,460	122,896,583	-	44,569,877	52,463,835	-	-	-
Intangible assets, net	49,563,131	-	-	830,678	234,718	-	-	-
Goodwill	-	-	-	3,997,904	-	-	-	-
Other Assets:								
Deferred financing costs, net of accumulated amortization								
of \$18,797,311	-	47,609	-	-	-	-	-	-
Long-term note receivable - Corp	7,000,000	434,162	-	4,111,192	-	-	-	-
Long term note receivable-Majestic Star	-	195,882,406	-	-	-	-	-	-
Long term note receivable-Majestic Star II	-	122,715,847	-	-	-	-	-	-
Long term note receivable-BCG	-	11,528,169	-	6,209	-	-	-	-
Long term note receivable-BMG	-	8,584	-	-	-	-	-	-
Other assets and deposits	266,500	812,085	-	498,824	130,717	-	-	-
Total other assets	7,266,500	331,428,862	-	4,616,225	130,717	-	-	-
Total Assets	105,362,777	485,474,727	-	78,073,625	61,660,004	-	-	-

BALANCE SHEET (UNAUDITED)

	The Majestic Star Casino II, Inc. 09-14135	The Majestic Star Casino, LLC 09-14136	The Majestic Star Casino Capital Corp. 09-14137	Barden Mississippi Gaming, LLC 09-14139	Barden Colorado Gaming, LLC 09-14140	Majestic Star Casino Capital Corp. II 09-14141	Majestic Holdco, LLC 09-14142	Majestic Star Holdco, Inc. 09-14143
LIABILITIES AND MEMBERS' EQUITY	03-14133	03-14130	05-14157	03-14133	03-14140	03-14141	05-14142	09-14145
Current liabilities not subject to compromise:								
Current maturities of long - term debt	\$-	\$ 74,323,325	\$-	\$-	\$-	\$-	\$-	\$-
Accounts payable	21,240	603,120	-	÷ 350,020	286,588	÷ -	÷ -	÷ -
Payable to related party	265,549		-	375,700	64,575	-	-	-
Other accrued liabilities:					,			
Payroll and related	1,572,146	5,233,898	-	3,005,841	986,465	-	-	-
Interest	-,,	368,390	-	-	-	-	-	-
Property and franchise tax	3,741,182	5,389,626	-	154,932	567,700	-	-	-
Other accrued liabilities	1,312,659	7,598,221	-	3,703,570	2,083,950	-	-	-
Total current liabilities not subject to compromise	6,912,776	93,516,580	-	7,590,063	3,989,278	-	-	-
Due to related parties	4,425,017	7,434,162	-	-	-	-	-	-
Total liabilities not subject to compromise	11,337,793	100,950,742	-	7,590,063	3,989,278	-	-	-
Liabilities subject to compromise								
Due to related parties	118,290,831	199,993,868	-	155	11,561,993	-	131,756	-
Other liabilities	212,103	664,055,653	-	536,840	108,409	-	-	-
	118,502,934	864,049,521	-	536,995	11,670,402	-	131,756	-
Total liabilities	129,840,727	965,000,263	-	8,127,058	15,659,680	-	131,756	-
Commitments and contingencies								
Member's Equity:								
Member's contributions	-	29,000,000	-	-	-	-	-	-
Reduction on member's equity (related party land purchase)	-	(559,806)		-	-	-	-	-
Accumulated (deficit) earnings	(24,477,950)	(447,920,666)		69,946,567	46,000,324	-	(131,756)	-
Member's distributions	-	(60,045,064)	-			-		-
Total member's deficit	(24,477,950)	(479,525,536)	-	69,946,567	46,000,324	-	(131,756)	-
Total Liabilities and Member's Equity	105,362,777	485,474,727	-	78,073,625	61,660,004	-	-	-

No activities for the following debtors: The Majestic Star Casino Capital Corp. (case no. 09-14137), Majestic Star Casino Capital Corp. II (case no. 09-14141) and Majestic Star Holdco, Inc. (case no. 09-14143).

STATUS OF POSTPETITION TAXES*

Federal		Beginning Tax Liability 1/1/2010		Tax Liability 1/1/2010		Tax Liability		Tax Withheld or Liability Accrued		Amount Paid		Date Paid	Check No. or EFT	Ending Tax Liability 1/31/2010
Federal Withholding Tax	\$	190,063	\$	622,373	\$	663,811	various	various	\$ 148,625					
FICA		285,291		1,077,705		1,109,890	various	various	253,106					
FUI		9,902		61,349		40,052	various	various	31,200					
945/1042 Federal Taxes		22,902		111,335		126,310	various	various	7,926					
Total Federal Taxes	\$	508,158	\$	1,872,762	\$	1,940,062			\$ 440,857					
State and Local														
State Withholding Tax	\$	124,524	\$	212,692	\$	238,638	various	various	\$ 98,579					
SUI		12,246		265,120		210,292	various	various	67,074					
Sales and Use Taxes		128,679		107,466		104,354	various	various	131,791					
Gaming Taxes		1,341,746		5,759,170		5,528,090	various	various	1,572,826					
Property Taxes		9,874,530		537,651		658,775	various	various	9,753,406					
Room, Tourism, and Gate Taxes		20,437		11,570		15,505	various	various	16,502					
Other: City of Gary Gaming Tax		7,616,657		476,992		0			8,093,649					
Other: Lakefront Development		610,158		0		0			610,158					
Other: Franchise/Corp Taxes		103,116		5,143		6,226	various	various	102,034					
Total State and Local	\$	19,832,094	\$	7,375,803	\$	6,761,880			\$ 20,446,017					
Total Taxes	\$	20,340,252	\$	9,248,565	\$	8,701,943			\$ 20,886,873					

SUMMARY OF UNPAID POSTPETITION DEBTS

	0-30	31-60	61-90		Over 90	Total
Accounts Payable	\$ 914,429	\$ 50,134	\$ 1,567	\$	9,899	\$ 976,029
Open Purchases - MMS	284,939	0	0		0	284,939
Total Postpetition Debts	\$ 1,199,368	\$ 50,134	\$ 1,567	\$	9,899	\$ 1,260,968

Explain how and when the Debtor intends to pay any past-due postpetition debts.

The Debtors will pay its post-petition debts through use of cash generated from operations as described in the Cash Management and Cash Collateral Motions and Orders and the use of certain sales proceeds. A/P balances for over 31 days are attributed to late receipts of invoices.

* The Debtors certify that all post-petition taxes are current and all necessary tax returns have been filed.

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$ 4,359,880
+ Amounts billed during the period	2,517,926
- Amounts collected during the period	(2,581,107)
Total Accounts Receivable at the end of the reporting period	\$ 4,296,699

Accounts Receivable Aging	Amount
0 - 30 days old	\$ 1,277,419
31 - 60 days old	1,489,966
61 - 90 days old	85,845
91+ days old	1,443,469
Total Accounts Receivable	\$ 4,296,699
Amount considered uncollectible (Bad Debt)	(1,002,061)
Accounts Receivable (Net)	\$ 3,294,638

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		Х
Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		Х
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	Х	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	Х	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		Х



March 2, 2010

Re: The Majestic Star Casino, LLC, et al. United States Bankruptcy Court, District of Delaware Case No. 09-14136 (KG) Jointly Administered Attestation Regarding Bank Account Reconciliation

Office of the United States Trustee

The above-captioned debtors hereby submit this attestation regarding bank account reconciliation in lieu of providing copies of bank statements and copies of all account reconciliation.

The debtors have, on a timely basis, performed all bank reconciliations in the ordinary course of business. Copies of bank account statements and reconciliations are available for inspection upon request by the United States Trustee's Office.

Dated: March 2, 2010

THE MAJESTIC STAR CASINO, LLC, ET AL.

By:

Jon S. Bennett Senior Vice President, Chief Financial Officer and Treasurer



March 2, 2010

Re: The Majestic Star Casino, LLC, et al. United States Bankruptcy Court, District of Delaware Case No. 09-14136 (KG) Jointly Administered <u>Attestation Regarding Post-Petition Payables</u>

Office of the United States Trustee

The above-captioned debtors hereby submit this attestation regarding Post-Petition payables.

All Post-Petition payables for the debtors, which are not subject to dispute or reconciliation, are paid in the ordinary course. There are no material disputes or reconciliation.

Dated: March 2, 2010

THE MAJESTIC STAR CASINO, LLC, ET AL.

By: A Bruelt

Jon S. Bennet Senior Vice President, Chief Financial Officer and Treasurer



March 2, 2010

Re: The Majestic Star Casino, LLC, et al. United States Bankruptcy Court, District of Delaware Case No. 09-14136 (KG) Jointly Administered <u>Attestation Regarding Post-Petition Taxes</u>

Office of the United States Trustee

The above-captioned debtors hereby submit this attestation regarding Post-Petition taxes.

All Post-Petition taxes for the debtors, which are not subject to dispute or reconciliation, are current. There are no material disputes or reconciliations.

Dated: March 2, 2010

THE MAJESTIC STAR CASINO, LLC, ET AL.

By:

Jon S. Bennett ν Senior Vice President, Chief Financial Officer and Treasurer