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DGE Announces January 2014 Gaming Revenue Results

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ATLANTIC CITY —

Based upon filings with the Division of Gaming Enforcement, total gaming win from the casino hotels and Internet gaming operations totaled \$195.7 million in January 2014, compared to \$205.2 million in casino win last January. The 4.6% decrease reflects a 9.2% decline in casino win, combined with \$9.5 million in Internet gaming win. Casino win was impacted by the January 12, 2014 closing of the Atlantic Club Casino Hotel.

Internet gaming win for January 2014 increased 28% from the \$7.4 million reported in December 2013. As of January 31, 2014, 197,782 Internet gaming accounts have been created since the beginning of soft play on November 21, 2013.

Casinos incurred \$14.7 million in gaming taxes for January, reflecting 8% of taxable casino gross revenue and 15% of Internet gaming gross revenue. In addition, the casino industry incurred \$2.6 million in reinvestment obligations with the Casino Reinvestment Development Authority for the month, which reflects 1.25% of casino gross revenue and 2.5% of Internet gaming gross revenue.

(Additional information on Atlantic City tourism can be found on the Atlantic City Convention and Visitor's Authority website at: <http://www.atlanticcitynj.com/about/stats.aspx>.)

(Detailed data on revenues from each individual casino can be found at the Division's website at: <http://www.nj.gov/oag/ge/mgrtaxreturns.html>.)

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JANUARY 2014

CASINO GAMING WIN AND INTERNET GAMING WIN INFORMATION

January	2014	2013	Increase (Decrease)	
			\$	%
Casino Win	\$ 186,287,129	\$ 205,199,617	\$ (18,912,488)	(9.2)
Internet Gaming Win	9,461,057	n/a	n/a	n/a
Total Gaming Win	<u>\$ 195,748,186</u>	<u>\$ 205,199,617</u>	<u>\$ (9,451,431)</u>	<u>(4.6)</u>

CASINO REVENUE FUND TAX INFORMATION

	8% of Gross Revenue (a)	15% Internet Gross Revenue Tax (b)	Tax Value of Promotional Gaming Credits	Total Gaming Taxes
January 2014	\$ 14,903,145	\$ 1,420,102	\$ (1,672,150)	\$ 14,651,097

CASINO REINVESTMENT DEVELOPMENT AUTHORITY OBLIGATIONS

	1.25% of Gross Revenue	2.5% of Internet Gross Revenue	Total CRDA Obligations
January 2014	\$ 2,328,616	\$ 236,684	\$ 2,565,300

(a) 8% of Gross Revenue reflects the tax due before the deduction for eligible promotional gaming credits. Gross Revenue is not Win, and is unaudited and subject to adjustment. Year-To-Date Gross Revenue amount includes any amendments received since the prior monthly press release.

(b) 15% Internet Gross Revenue Tax reflects the total of all casino licensee's DGE-105 Lines 9 (YTD) and 11(Current Month). Year-To-Date amount includes any amendments received since the prior monthly press release. Internet Gross Revenue is not Win, and unaudited and subject to adjustment.

As of February 12, 2014

**THE ATLANTIC CITY CASINO INDUSTRY
CASINO WIN ANALYSIS
FOR THE MONTH ENDED JANUARY 2014 VERSUS 2013**

	SLOT MACHINE WIN		INCREASE (DECREASE)	TABLE GAME WIN		INCREASE (DECREASE)	TOTAL CASINO WIN		INCREASE (DECREASE)
	2014	2013	%	2014	2013	%	2014	2013	%
Bally's AC	9,115,238	10,325,679	(11.7)	5,757,663	7,325,920	(21.4)	14,872,901	17,651,599	(15.7)
Borgata	29,407,441	30,765,146	(4.4)	18,943,487	16,409,573	15.4	48,350,928	47,174,719	2.5
Caesars	14,169,390	14,551,290	(2.6)	3,656,907	8,722,745	(58.1)	17,826,297	23,274,035	(23.4)
Golden Nugget	7,707,972	6,527,328	18.1	2,822,265	3,054,130	(7.6)	10,530,237	9,581,458	9.9
Harrah's	18,516,892	19,113,664	(3.1)	7,101,383	7,551,462	(6.0)	25,618,275	26,665,126	(3.9)
Resorts	6,196,738	6,142,982	0.9	2,187,824	2,041,144	7.2	8,384,562	8,184,126	2.4
Revel	6,314,365	4,198,332	50.4	3,506,824	3,785,758	(7.4)	9,821,189	7,984,090	23.0
Showboat	8,553,150	10,353,912	(17.4)	2,711,741	3,259,914	(16.8)	11,264,891	13,613,826	(17.3)
Tropicana	12,824,776	12,212,743	5.0	3,855,435	6,075,811	(36.5)	16,680,211	18,288,554	(8.8)
Trump Plaza	3,019,577	4,046,258	(25.4)	564,207	839,694	(32.8)	3,583,784	4,885,952	(26.7)
Trump Taj Mahal	10,733,961	12,092,760	(11.2)	4,695,465	6,771,449	(30.7)	15,429,426	18,864,209	(18.2)
Total w/o Atlantic Club	<u>\$126,559,500</u>	<u>\$130,330,094</u>	(2.9)	<u>\$55,803,201</u>	<u>\$65,837,600</u>	(15.2)	<u>\$182,362,701</u>	<u>\$196,167,694</u>	(7.0)
Atlantic Club (a)	<u>3,509,969</u>	<u>7,769,224</u>	(54.8)	<u>414,459</u>	<u>1,262,699</u>	(67.2)	<u>3,924,428</u>	<u>9,031,923</u>	(56.5)
Total	<u>\$130,069,469</u>	<u>\$138,099,318</u>	(5.8)	<u>\$56,217,660</u>	<u>\$67,100,299</u>	(16.2)	<u>\$186,287,129</u>	<u>\$205,199,617</u>	(9.2)

(a) Atlantic Club closed on January 12, 2014.

**THE ATLANTIC CITY CASINO INDUSTRY
INTERNET GAMING WIN
FOR THE MONTH ENDED JANUARY 2014**

Borgata	3,888,519
Caesars Interactive NJ	3,029,193
Golden Nugget	286,922
Tropicana	841,065
Trump Plaza	557,007
Trump Taj Mahal	858,351
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Total	<u><u>\$ 9,461,057</u></u>

**THE ATLANTIC CITY CASINO INDUSTRY
GAMING TAX RECONCILIATION
FOR THE YEAR-TO-DATE ENDED JANUARY 2014**

	<u>8% of Gross Revenue (a)</u>	<u>15% Internet Gross Revenue Tax</u>	<u>Tax Value of Promotional Gaming Credits (b)</u>	<u>Total Gaming Taxes</u>
Atlantic Club (c)	314,013	n/a	(70,466)	243,547
Bally's	1,189,832	n/a	(182,655)	1,007,177
Borgata	3,868,074	583,331	(273,521)	4,177,884
Caesars (d)	1,426,104	n/a	(220,768)	1,205,336
Caesars Interactive NJ (d)	n/a	454,379	n/a	454,379
Golden Nugget	842,419	43,038	(115,385)	770,072
Harrah's	2,049,462	n/a	(200,942)	1,848,520
Resorts	670,862	n/a	(69,971)	600,891
Revel	785,695	n/a	(50,184)	735,511
Showboat	901,191	n/a	(166,613)	734,578
Tropicana	1,334,417	126,160	(151,436)	1,309,141
Trump Plaza	286,712	83,551	(37,223)	333,040
Trump Taj Mahal	<u>1,234,364</u>	<u>129,643</u>	<u>(132,986)</u>	<u>1,231,021</u>
Total	<u>\$ 14,903,145</u>	<u>\$ 1,420,102</u>	<u>\$ (1,672,150)</u>	<u>\$ 14,651,097</u>

Notes:

- a. Reflects the Gross Revenue Tax before the deduction for eligible promotional gaming credits.
- b. Both casino and internet eligible promotional gaming credits are deductible from the gross revenue tax.
The tax value of eligible promotional gaming credits reflects 8% of eligible promotional gaming credits.
- c. Atlantic Club closed on January 12, 2014.
- d. The Tax Value of promotional gaming credits associated with Caesars Interactive NJ has been transferred to Caesars, as approved by the Division of Gaming Enforcement.