



<b>B #:</b>	0039-15
<b>Date:</b>	01/07/2015
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Supervisor, Stock Dividend Department
<b>Attention:</b>	Dividend Managers, Cashiers, and Reorganization Managers
<b>Subject:</b>	<b>Rights Offering:</b> Empire Resorts Inc. <b>CUSIP:</b> 292052206 <b>Rights Contra CUSIP:</b> 292995651 <b>Record Date:</b> 01/02/2015 <b>Rate:</b> 1 Rights for every 5.6 shares held <b>Expiration Date &amp; Time:</b> 02/02/2015 at 5:00 PM New York time unless extended or cancelled

\*\*\*\*\*WARNING TIME CRITICAL\*\*\*\*\*

Empire Resorts Inc. is issuing non transferable Rights to holders as of close of business on 01/02/2015 (Record Date). Each holder is entitled to 1 Right for every 5.6 shares held. The Rights expire on 02/02/2015 at 5:00 PM New York time, unless extended or cancelled.

DTC allocated Rights on 01/07/2015.

Fractions are dropped.

**THE DIVIDEND POSITION AND ALLOCATION HISTORY (DPAL) OPTION, ACCESSED VIA THE PTS DIVIDEND ANNOUNCEMENTS INQUIRY FUNCTION (DIVA), SHOULD BE USED TO CONFIRM YOUR RECORD DATE POSITION HISTORY.**

**IT IS IMPORTANT THAT PARTICIPANTS REFER TO THE DTC REORGANIZATION INQUIRY FOR PARTICIPANTS (RIPS), FUNCTION CODE 59, FOR INFORMATION REGARDING THE SUBSCRIPTION PRIVILEGE AND ANY EXTENSIONS TO THE EXPIRATION DATE.**

If participants have any questions regarding this Important Notice, they may contact DTC's Customer Help Center at (888) 382-2721.

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Non-Confidential

**B#: 0039-15**

If participants have any questions regarding this Rights Offering, please contact the Information Agent for this Rights offering; Morrow & Co. LLC at (203) 658-9400 or by email ([empire.info@morrowco.com](mailto:empire.info@morrowco.com)).

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