

## Mohegan Tribal Gaming Authority

### Statement Required by Treasury Regulations<sup>1</sup> § 1.1273-2(f)(9) as to Determination of Issue Price for Federal Income Tax Purposes

On December 9, 2022, Mohegan Tribal Gaming Authority (the “Company”) issued 13.25% senior unsecured notes due 2027 (the “Notes”).

The Notes are governed by an indenture, dated as of December 9, 2022 (the “Indenture”), by and among the Company, as issuer, the Mohegan Tribe of Indians of Connecticut, the subsidiaries of the Company party thereto as guarantors, and U.S. Bank Trust Company, National Association, as trustee.

In accordance with Treasury Regulations § 1.1273-2(f)(9), holders of the Notes are hereby notified of the following determinations that have been made:

1. The Notes are “traded on an established market” under the rules set forth in Treasury Regulations § 1.1273-2(f) for purposes of determining the issue price.
2. The issue price of the Notes is their fair market value as of December 9, 2022, which was \$962.50 per \$1,000.00 of principal amount.

Pursuant to the Treasury Regulations, the Company’s determinations in this statement are binding on a holder of the Notes unless such holder explicitly discloses on such holder’s timely filed U.S. federal income tax return for the taxable year that includes the acquisition date of the Notes that its determination is different from the Company’s determination, the reason for its determination and, if applicable, how it determined the fair market value.

This notice is only intended to fulfill the Company’s notification obligation under the Treasury Regulations and does not constitute tax advice. The Company advises each holder of the Notes to consult its own tax adviser regarding the implications of this notification on the determination of the holder’s income tax liabilities.

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<sup>1</sup> All Treasury Regulations § references in this statement are to the Treasury Regulations promulgated under the Internal Revenue Code of 1986, as amended.