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Seneca Gaming Corporation Announces Second Quarter 2007 Results

NIAGARA FALLS, NEW YORK – Seneca Gaming Corporation (“SGC”, or the “Company”) today reported its second quarter (“Second Quarter 2007”) and six-month financial results for the three months and six months ended March 31, 2007. SGC is a wholly owned, tribally chartered corporation of the Seneca Nation of Indians (“Nation”) that operates all of the Nation’s Class III gaming operations in Western New York. SGC, through its wholly owned subsidiaries, Seneca Niagara Falls Gaming Corporation (“SNFGC”) and Seneca Territory Gaming Corporation (“STGC”), operates two casinos in Niagara Falls, New York (Niagara Territory) (“Seneca Niagara Casino and Hotel”) and Salamanca, New York (Allegany Territory) (“Seneca Allegany Casino and Hotel”), respectively.

Second Quarter Fiscal 2007 Financial Results Summary

Consolidated Results. For the Second Quarter 2007 and for the three months ended March 31, 2006 (“Second Quarter 2006”), consolidated net revenues were \$135.9 million and \$129.3 million, respectively, an increase of \$6.6 million, or 5%. This increase was primarily due to higher net gaming revenues of \$6.5 million, or 5%, related to the favorable financial impact of the complete opening of our luxury hotel in Niagara Falls on March 31, 2006. SGC’s consolidated earnings before interest, taxes, depreciation, and amortization (“EBITDA”) was \$41.3 million for the Second Quarter 2007, compared to \$46.3 million in the Second Quarter 2006, a decrease of \$5.0

