

MANDALAY RESORT GROUP
Form POSASR
March 15, 2012

[QuickLinks](#) -- Click here to rapidly navigate through this document

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-3**

**REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933**

MGM RESORTS INTERNATIONAL

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

88-0215232
(I.R.S. Employer
Identification Number)

**3600 Las Vegas Boulevard South
Las Vegas, Nevada 89109
(702) 693-7120**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

See Table of Additional Registrants Below

John M. McManus, Esq.
Executive Vice President, General Counsel and Secretary
MGM Resorts International
3600 Las Vegas Boulevard South
Las Vegas, Nevada 89109
(702) 693-7120

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Rod Miller, Esq.
Milbank, Tweed, Hadley & McCloy LLP
One Chase Manhattan Plaza
New York, New York 10005
(212) 530-5000

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

**Approximate date of commencement of proposed sale to the public:
From time to time after the effective date of this registration statement.**

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box:

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title Of Each Class of Securities To Be Registered	Amount To Be Registered	Proposed Maximum Offering Price per Unit	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Guarantees of Debt Securities(1)	(2)	(2)	(2)	(1)(2)

(1) Guarantees of Debt Securities may be issued by those direct and indirect subsidiaries of MGM Resorts International listed on the following page under the caption "Table of Additional Registrants." Pursuant to Rule 457(n), no separate registration fee is payable in respect of the registration of the guarantees.

(2) An indeterminate aggregate initial offering price or number of securities of each identified class is being registered as may from time to time be offered hereunder at indeterminate prices. Securities registered hereunder may be issued in primary offerings or upon exercise, conversion or exchange of other securities registered hereunder. Separate consideration may or may not be received for securities that are issuable on exercise, conversion or exchange of other securities or that are represented by depositary shares. In accordance with Rules 456(b) and 457(r) under the Securities Act of 1933, the registrant is deferring payment of the entire registration fee.

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

TABLE OF ADDITIONAL REGISTRANTS

Exact Name of Registrant as Specified in Its Charter*	State or Other Jurisdiction of Incorporation or Organization	I.R.S. Employer Identification Number
350 Leasing Company I, LLC	Nevada	26-0257649
350 Leasing Company II, LLC	Nevada	26-0881385
450 Leasing Company I, LLC	Nevada	80-0562797
550 Leasing Company I, LLC	Nevada	88-0121916
550 Leasing Company II, LLC	Nevada	27-2301518
AC Holding Corp.	Nevada	88-0220212
AC Holding Corp. II	Nevada	88-0220229
Aria Resort & Casino, LLC	Nevada	20-5396350
Beau Rivage Resorts, Inc., dba Beau Rivage	Mississippi	88-0340296
Bellagio, LLC, dba Bellagio	Nevada	94-3373852
Bungalow, Inc.	Mississippi	64-0410882
Circus Circus Casinos, Inc., dba Circus Circus Hotel and Casino-Las Vegas Circus Circus Hotel and Casino-Reno and Slots-A-Fun Casino	Nevada	88-0191825
CityCenter Facilities Management, LLC	Nevada	27-3246985
CityCenter Realty Corporation	Nevada	20-5106648
Destron, Inc.	Nevada	88-0234293
Diamond Gold, Inc.	Nevada	88-0242688
Galleon, Inc.	Nevada	88-0307225
Gold Strike Fuel Company, LLC dba Gold Strike Auto & Truck Plaza	Nevada	88-0433152
Gold Strike L.V.	Nevada	88-0230231
Grand Laundry, Inc.	Nevada	88-0298834
IKM MGM, LLC	Nevada	26-0872384
IKM MGM Management, LLC	Nevada	26-0872415
Jean Development Company, LLC, dba Gold Strike Hotel and Gambling Hall	Nevada	88-0223200
Jean Development North, LLC	Nevada	88-0312945
Jean Development West, LLC	Nevada	88-0241415
Jean Fuel Company West, LLC dba Nevada Landing Auto Plaza	Nevada	88-0269160
LV Concrete Corp.	Nevada	88-0337406
MAC, Corp.	New Jersey	22-3424950
Mandalay Corp., dba Mandalay Bay Resort and Casino and TheHotel	Nevada	88-0384693
Mandalay Employment, LLC	Nevada	26-2196014
Mandalay Marketing and Events	Nevada	88-0350241
Mandalay Place	Nevada	88-0383769
Mandalay Resort Group	Nevada	88-0121916
Metropolitan Marketing, LLC	Nevada	22-3756320
MGM Brimfield, LLC	Massachusetts	45-4315066
MGM Grand Atlantic City, Inc.	New Jersey	88-0354792
MGM Grand Condominiums, LLC	Nevada	55-0806676
MGM Grand Condominiums II, LLC	Nevada	20-2116101
MGM Grand Condominiums III, LLC	Nevada	05-0627790
MGM Grand Condominiums East-Tower I, LLC	Nevada	20-5106711
MGM Grand Detroit, Inc.	Delaware	91-1829051
MGM Grand Hotel, LLC, dba MGM Grand Hotel & Casino	Nevada	94-3373856
MGM Hospitality, LLC	Nevada	20-8588249
MGM International, LLC	Nevada	20-5581298
MGM Resorts Advertising, Inc.	Nevada	88-0162200
MGM Resorts Aircraft Holdings, LLC	Nevada	11-3739807
MGM Resorts Aviation Corp.	Nevada	88-0173596
MGM Resorts Corporate Services	Nevada	88-0225681
MGM Resorts Development, LLC	Nevada	88-0368826
MGM Resorts Entertainment and Sports	Nevada	88-0245169
MGM Resorts International Design	Nevada	88-0406202

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Exact Name of Registrant as Specified in Its Charter*	State or Other Jurisdiction of Incorporation or Organization	I.R.S. Employer Identification Number
MGM Resorts International Global Gaming Development, LLC	Nevada	26-3463682
MGM Resorts International Marketing, Inc.	Nevada	86-0868640
MGM Resorts International Operations, Inc.	Nevada	88-0471660
MGM Resorts Lake Charles, LLC	Louisiana	45-3733517
MGM Resorts Land Holdings, LLC	Nevada	51-0649237
MGM Resorts Management and Technical Services, LLC	Nevada	20-4986873
MGM Resorts Manufacturing Corp.	Nevada	88-0195439
MGM Resorts Mississippi, Inc., dba Gold Strike Casino Resort	Mississippi	64-0831942
MGM Resorts Online, LLC	Nevada	45-3690532
MGM Resorts Retail	Nevada	88-0385232
MH, Inc., dba Shadow Creek	Nevada	88-0245162
Mirage Leasing Corp.	Nevada	88-0424843
Mirage Laundry Services Corp.	Nevada	88-0287118
Mirage Resorts, Incorporated	Nevada	88-0058016
M.I.R. Travel	Nevada	88-0276369
MMNY Land Company, Inc.	New York	33-1043606
MRGS, LLC	Nevada	88-0321295
M.S.E. Investments, Incorporated ("MSE")	Nevada	88-0142077
Nevada Landing Partnership	Illinois	88-0311065
New Castle Corp., dba Excalibur Hotel and Casino	Nevada	88-0239831
New PRMA Las Vegas, Inc.	Nevada	88-0430015
New York-New York Hotel & Casino, LLC, dba New York-New York Hotel & Casino	Nevada	88-0329896
New York-New York Tower, LLC	Nevada	84-1646058
NYNY RokVegas, LLC	Nevada	20-5375199
OE Pub, LLC	Nevada	27-0940613
PRMA, LLC	Nevada	88-0430017
PRMA Land Development Company, dba Primm Valley Golf Club	Nevada	88-0325842
Project CC, LLC	Nevada	84-1669056
Railroad Pass Investment Group, LLC, dba Railroad Pass Hotel and Casino	Nevada	88-0208350
Ramparts, Inc., dba Luxor Hotel and Casino	Nevada	88-0237030
Signature Tower 1, LLC	Nevada	20-5382807
Signature Tower 2, LLC	Nevada	26-3300673
Signature Tower 3, LLC	Nevada	26-3300756
The Crystals at CityCenter Management, LLC	Nevada	74-3242574
The Mirage Casino-Hotel, dba The Mirage	Nevada	88-0224157
The Signature Condominiums, LLC	Nevada	33-1129331
Tower B, LLC	Nevada	42-1747200
Tower C, LLC	Nevada	42-1747202
Vendido, LLC	Nevada	45-4205677
Vdara Condo Hotel, LLC	Nevada	20-8277206
Victoria Partners, dba Monte Carlo Resort and Casino	Nevada	88-0346764
VidiAd	Nevada	88-0428375
Vintage Land Holdings, LLC	Nevada	20-8920761
Vintage Land Holdings II, LLC	Nevada	26-0181763

*

Each additional registrant is a direct or indirect subsidiary of MGM Resorts International. The address, including zip code, and telephone number, including area code, of each registrant's principal executive offices is c/o MGM Resorts International, 3600 Las Vegas Boulevard South, Las Vegas, Nevada 89109, telephone (702) 693-7120. The name, address, and telephone number of the agent for service for each additional registrant is John M. McManus, Executive Vice President, General Counsel and Secretary, MGM Resorts International, 3600 Las Vegas Boulevard South, Las Vegas, Nevada 89109, telephone (702) 693-7120.

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 (Registration No. 333-180112) of MGM Resorts International (the "Company") and its subsidiary guarantor registrants (the "Registration Statement") is being filed for the purpose of adding MAC, Corp., a subsidiary of the Company, as co-registrant that is, or may potentially be, a guarantor of some or all of the debt securities with respect to which offers and sales are registered under the Registration Statement. No changes or additions are being made hereby to the base prospectus that already forms a part of the Registration Statement. Accordingly, such base prospectus is being omitted from this filing.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution.

The following table is an itemization of the fees and expenses incurred or expected to be incurred in connection with the issuance and distribution of the securities being registered. The Registrant will bear all expenses of the offering of the securities registered hereby and all but the SEC registration fee are estimates and remain subject to future contingencies.

Securities and Exchange Commission Fee	\$	*
Printing and Engraving Expenses	\$	**
Legal Fees and Expenses	\$	**
Accounting Fees and Expenses	\$	**
Trustee Fees and Expenses	\$	**
Miscellaneous	\$	**
Total	\$	**

*

In accordance with Rule 456(b) and as set forth in footnote (1) to the "Calculation of Registration Fee" table on the front cover page of this registration statement, we are deferring payment of the registration fee for the securities offered by this prospectus.

**

These fees are calculated based on the securities offered and the number of issuances. Therefore, these fees cannot be estimated at this time.

Item 15. Indemnification of Directors and Officers.

Section 145 of the Delaware General Corporation Law (the "DGCL") provides that a corporation may indemnify directors and officers, as well as other employees and individuals, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with any threatened, pending or completed actions, suits or proceedings in which such person is made a party by reason of such person being or having been a director, officer, employee or agent of such corporation. The DGCL provides that Section 145 is not exclusive of other rights to which those seeking indemnification may be entitled under any certificate of incorporation, bylaws, agreement, vote of stockholders or disinterested directors or otherwise.

Section 102(b)(7) of the DGCL permits a corporation to provide in its certificate of incorporation that a director of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability: (i) for any breach of the director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) for payments of unlawful dividends or unlawful stock repurchases, redemptions or other distributions or (iv) for any transactions from which the director derived an improper personal benefit.

The amended and restated certificate of incorporation of MGM Resorts International provides MGM Resorts International will indemnify its directors and officers to the fullest extent permitted by law and that no director shall be liable for monetary damages to MGM Resorts International or its stockholders for any breach of fiduciary duty, except to the extent provided by applicable law. Article II, Section 12 of the Bylaws of MGM Resorts International provides for indemnification of persons to the extent permitted by the Delaware General Corporation Law.

The law of the state of incorporation and/or the provisions of the certificates of incorporation, the bylaws, the limited liability company agreements or the general partnership agreements, as applicable, of all of the subsidiaries listed in the "Table of Additional Registrants" included in the Registration

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Statement, provide for the limitation of liability and indemnification of officers, directors, managers and persons performing similar functions, as applicable, of the subsidiaries similar to those described above.

MGM Resorts International maintains standard policies of directors' and officers' liability insurance. The Registrant also has entered into indemnification agreements with its directors and officers. Subject to certain limited exceptions, under these agreements MGM Resorts International will be obligated, to the fullest extent not prohibited by the DGCL, to indemnify such directors and officers against all expenses, judgments, fines and penalties incurred in connection with the defense or settlement of any actions brought against them by reason of the fact they were directors and officers of MGM Resorts International.

Item 16. Exhibits.

Exhibit Number	Description of Exhibit
1.1	Form of Underwriting Agreement*
4.1	Amended and Restated Certificate of Incorporation of MGM Resorts International, dated June 14, 2011 ((incorporated by reference to Exhibit 3.1 to MGM Resorts International's Quarterly Report on Form 10-Q filed on August 9, 2011)
4.2	Amended and Restated Bylaws of MGM Resorts International (incorporated by reference to Exhibit 3.1 to MGM Resorts International's Current Report on Form 8-K filed on December 20, 2010)
4.3	Form of Indenture for the Debt Securities (previously filed)
4.4	Form of Debt Security*
4.5	Form of Guarantee*
4.6	Form of Warrant Agreement*
4.7	Form of Warrant*
4.8	Form of Rights Agreement*
4.9	Form of Stock Purchase Agreement*
4.10	Form of Unit Agreement*
5.1	Opinion of Milbank, Tweed, Hadley and McCloy (previously filed)
12.1	Computation of Ratio of Earnings to Fixed Charges (previously filed)
23.1	Consent of Deloitte & Touche LLP**
23.2	Consent of Milbank, Tweed, Hadley and McCloy LLP (previously filed)
24.1	Power of Attorney (previously filed)
25.1	Statement of Eligibility on Form T-1 of U.S. Bank National Association, to act as trustee under the Indenture**

*
To be filed by amendment or as an exhibit to a document filed by MGM Resorts International under the Securities Exchange Act of 1934, as amended, and incorporated herein by reference.

**
Filed herewith.

Item 17. Undertakings.

1. The undersigned Registrant hereby undertakes:

(a) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(i), (a)(ii) and (a)(iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934, that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(b) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(c) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

2. That, for the purpose of determining liability under the Securities Act to any purchaser:

(a) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(b) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5) or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii) or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which the prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. *Provided, however*, that no statement made in a registration statement or prospectus that is part of

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date; and

3. The undersigned Registrant hereby undertakes that, for the purpose of determining liability of the Registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned Registrant undertakes that in a primary offering of securities of the Registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;

(b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;

(c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the Registrant; and

(d) Any other communication that is an offer in the offering made by the Registrant to the purchaser.

4. The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

5. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

6. To supplement the prospectus, after the expiration of any warrant or right subscription period, to set forth the results of any warrant or right subscription offer, the transactions by the underwriters during the subscription period, the amount of unsubscribed securities to be purchased by the underwriters, and the terms of any subsequent reoffering thereof. If any public offering by the underwriters is to be made on terms differing from those set forth on the cover page of the prospectus, a post-effective amendment will be filed to set forth the terms of such offering.

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

7. The undersigned Registrant hereby undertakes to file an application for the purpose of determining the eligibility of the trustee to act under subsection (a) of section 310 of the Trust Indenture Act ("Act") in accordance with the rules and regulations prescribed by the Commission under section 305(b)2 of the Act.

II-5

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, MGM Resorts International certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

MGM Resorts International

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE	TITLE
* _____ James J. Murren	Chairman of the Board, Chief Executive Officer and President (Principal Executive Officer)
* _____ Robert H. Baldwin	Chief Design and Construction Officer and Director
* _____ Daniel J. D'Arrigo	Executive Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer)
* _____ Robert C. Selwood	Executive Vice President and Chief Accounting Officer (Principal Accounting Officer)
* _____ William A. Bible	Director
* _____ Burton M. Cohen	Director

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

SIGNATURE

TITLE

*

Director

Willie D. Davis

*

Director

Alexis M. Herman

*

Director

Roland Hernandez

*

Director

Anthony Mandekic

*

Director

Rose McKinney-James

*

Director

Daniel J. Taylor

*

Director

Melvin B. Wolzinger

*By:

/s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

II-7

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE	TITLE
*	
_____ James J. Murren	President and Director (Principal Executive Officer)
*	
_____ Daniel J. D'Arrigo	Treasurer (Principal Financial Officer and Principal Accounting Officer)
*	
_____ William J. Hornbuckle	Director
*	
_____ Corey Sanders	Director
*By: /s/ JOHN M. MCMANUS	
_____ John M. McManus <i>Attorney-in-fact</i>	

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, Circus Circus Casinos, Inc. certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

CIRCUS CIRCUS CASINOS, INC.

By: /s/ JOHN M. MCMANUS

John M. McManus

Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE	TITLE
* _____ Donald Thrasher	President (Principal Executive Officer)
* _____ Sheri Cherubino	Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
* _____ William J. Hornbuckle	Director
* _____ Corey Sanders	Director
* _____ James J. Murren	Director
*By: /s/ JOHN M. MCMANUS _____ John M. McManus <i>Attorney-in-fact</i>	

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, the entities listed below certify that they have reasonable grounds to believe that they meet all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

550 LEASING COMPANY I, LLC
MANDALAY EMPLOYMENT, LLC

By: Mandalay Resort Group
Its: Member

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

President and Director of Mandalay
Resort Group
(Principal Executive Officer)

James J. Murren

*

Treasurer of Mandalay Resort Group
(Principal Financial Officer and
Principal Accounting Officer)

Daniel J. D'Arrigo

*

Director of Mandalay Resort Group

William J. Hornbuckle

*

Director of Mandalay Resort Group

Corey Sanders

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, Nevada Landing Partnership certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

NEVADA LANDING PARTNERSHIP

By: MSE Investments, Incorporated
Its: General Partner
By: Diamond Gold, Inc.
Its: General Partner

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

President and Director of each
General Partner of
Nevada Landing Partnership
(Principal Executive Officer)

James J. Murren

*

Treasurer of each
General Partner of
Nevada Landing Partnership
(Principal Financial Officer and
Principal Accounting Officer)

Daniel J. D'Arrigo

*

Director of each
General Partner of
Nevada Landing Partnership

William J. Hornbuckle

*

Director of each
General Partner of
Nevada Landing Partnership

Corey Sanders

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, the entities listed below certify that they have reasonable grounds to believe that they meet all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

BEAU RIVAGE RESORTS, INC.
MGM RESORTS MISSISSIPPI, INC.

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

President
(Principal Executive Officer)

George P. Corchis, Jr.

*

Vice President and
Chief Financial Officer
(Principal Financial Officer and
Principal Accounting Officer)

Jorge Perez

*

Vice President and Chief Financial Officer of
MGM Resorts Mississippi, Inc.
(Principal Financial Officer and
Principal Accounting Officer)

Eric Wolfman

*

Director

Corey I. Sanders

*

Director

James J. Murren

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, Bellagio, LLC certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

BELLAGIO, LLC

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

President
(Principal Executive Officer)

Randy Morton

*

Vice President and
Chief Financial Officer
(Principal Financial Officer and
Principal Accounting Officer)

Michael Longi

*

Director

Corey I. Sanders

*

Director

James J. Murren

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

SIGNATURE

TITLE

*

Director

James J. Murren

*By:

/s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

II-30

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, the entities listed below certify that they have reasonable grounds to believe that they meet all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

MGM RESORTS DEVELOPMENT, LLC
IKM MGM MANAGEMENT, LLC
IKM MGM, LLC
By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE	TITLE
* _____ Ken Rosevear	President (Principal Executive Officer)
* _____ Daniel J. D'Arrigo	Treasurer (Principal Financial Officer and Principal Accounting Officer)
* _____ Corey I. Sanders	Director
* _____ James J. Murren	Director
*By: /s/ JOHN M. MCMANUS _____ John M. McManus <i>Attorney-in-fact</i>	

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, MGM Brimfield, LLC certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

MGM BRIMFIELD, LLC

By: _____ /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

William J. Hornbuckle

President
(Principal Executive Officer)

*

Daniel J. D'Arrigo

Treasurer
(Principal Financial Officer and
Principal Accounting Officer)

*

Corey I. Sanders

Director

*

James J. Murren

Director

*By:

/s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

II-33

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

SIGNATURE

TITLE

*

Director

James J. Murren

*By:

/s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

II-35

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, MGM Resorts Lake Charles, LLC certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

MGM RESORTS LAKE CHARLES, LLC

By: _____ /s/ JOHN M. MCMANUS

John M. McManus

Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

George P. Corchis, Jr.

President and Director
(Principal Executive Officer)

*

Daniel J. D'Arrigo

Treasurer
(Principal Financial Officer and
Principal Accounting Officer)

*

Corey I. Sanders

Director

*By: _____ /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

II-40

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, MAC, Corp. certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

MAC, CORP.

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

William J. Hornbuckle

President and Director
(Principal Executive Officer)

*

Daniel J. D'Arrigo

Treasurer
(Principal Financial Officer and
Principal Accounting Officer)

*

William Hornbuckle

Director

*

Ken Rosevear

Director

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE	TITLE
* _____ Anton Nikodemus	President and Chief Operating Officer of MRGS, LLC (Principal Executive Officer)
* _____ James J. Murren	Treasurer and Manager of MRGS, LLC and President and Director of each Partner of Gold Strike L.V. (Principal Executive Officer)
* _____ Doug Sandoval	Vice President and Chief Financial Officer of MRGS, LLC (Principal Financial Officer and Principal Accounting Officer)
* _____ Daniel J. D'Arrigo	Treasurer of each General Partner of Gold Strike L.V. (Principal Financial Officer and Principal Accounting Officer)
* _____ Corey I. Sanders	Manager of MRGS, LLC and Director of each General Partner of Gold Strike L.V.
* _____ William Hornbuckle	Director of each General Partner of Gold Strike L.V.

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

Edgar Filing: MANDALAY RESORT GROUP - Form POSASR

Pursuant to the requirements of the Securities Act of 1933, as amended, Vendido, LLC certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada on March 15, 2012.

VENDIDO, LLC

By: The Signatures Condominiums, LLC
Its: Sole Member

By: /s/ JOHN M. MCMANUS

John M. McManus
Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 has been signed on March 15, 2012 by the following persons in the capacities indicated.

SIGNATURE

TITLE

*

President of The
Signature Condominiums, LLC
(Principal Executive Officer)

Scott Sibella

*

Treasurer of The
Signature Condominiums, LLC
(Principal Financial Officer and
Principal Accounting Officer)

Daniel J. D'Arrigo

*

Manager of The
Signature Condominiums, LLC

Corey I. Sanders

*

Manager of The
Signature Condominiums, LLC

James J. Murren

*By: /s/ JOHN M. MCMANUS

John M. McManus
Attorney-in-fact

QuickLinks

EXPLANATORY NOTE

PART II INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution.

Item 15. Indemnification of Directors and Officers.

Item 16. Exhibits.

Item 17. Undertakings.

SIGNATURES