**INCENTIVE AGREEMENT**

**Featured Incentive Plans**

THIS INCENTIVE AGREEMENT is made the 24th day of April 1996 by and

between Las Vegas Discount Golf & Tennis, Inc., a Colorado corporation

("LVDG") and Ronald S. Boreta, an individual ("Ron Boreta").

 WHEREAS, Ron Boreta serves as President of Saint Andrews Golf

Corporation, a majority owned subsidiary of LVDG ("SAGC"), and he also serves

as a member of the boards of directors of both LVDG and SAGC; and

 WHEREAS, Ron Boreta has been instrumental in the past in helping SAGC

raise money through SAGC's initial public offering; and

 WHEREAS, it is very important to the success of both LVDG and SAGC that

SAGC raises additional funding which will enable SAGC to pursue its business

plan of building sports entertainment parks, and if SAGC is able to carry out

this business plan it could be in the best interests of LVDG's shareholders;

and

 WHEREAS, the Board of Directors of LVDG believes that the best way to

accomplish this objective is to provide a significant incentive to Ron Boreta

to pursue such transaction;

 NOW, THEREFORE, in consideration of the premises and the mutual promises

and covenants contained herein:

 THE PARTIES HERETO AGREE AS FOLLOWS:

 1. If LVDG determines to spin off its shares of SAGC to the LVDG

shareholders or if shares of SAGC are otherwise distributed or issued to LVDG

shareholders in any form of reorganization involving LVDG, LVDG will allow Ron

Boreta to convert the 512,799 shares of LVDG preferred shares he owns even if

the conversion requirements specified on such shares have not been met.

 2. This Agreement shall inure to and be binding upon the heirs,

executors, successors and assigns of each of the parties to this Agreement.

 AGREED TO AND ACCEPTED on the date first above written.

 LAS VEGAS DISCOUNT GOLF & TENNIS, INC.

/s/ Ronald S. Boreta By /s/ Vaso Boreta

Ronald S. Boreta Vaso Boreta, President