

New York Gaming Facility Location Board  
Response to Request for Applications to Develop and Operate a  
Gaming Facility in New York State

**TIOGA DOWNS RACETRACK, LLC**

*Exhibit VIII.B.10.*

Tioga Downs has operated as a successful video lottery facility in the State of New York since 2006. To date, Tioga Downs has contributed over \$160 million in revenue to the State of New York to support education in the State.

Tioga Downs believes the taxes imposed on gaming facilities pursuant to PML Section 1351 are fair and, upon award of a gaming facility license, will make all necessary tax payments pursuant to PML Section 1351. Accordingly, Tioga Downs does not agree to pay a binding supplemental fee.