

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.C.10.a. (cont.)



May 28, 2014

Gentlemen:

Please be advised that The Clarkes' Group LLC d/b/a PJ Clarke's has entered into an agreement with American Racing and Entertainment LLC to design and operate PJ Clarke's, a full service bar and restaurant, within the Tioga Downs complex located in Nichols, NY.

Please note: although the final Architecturals and MEPS are not yet completed, this will represent an investment of more than One Million Two Hundred and Fifty Thousand Dollars (\$1,250,000). For any questions regarding design or operations please contact:

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Thanks,

Philip Scotti