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.C.7.f.

The proposed Tioga Downs Hotel will differentiate itself from other hotel competitors in the market area first, and foremost, by being an integral component of the New York areas' only gaming and destination resort location. The primary target guests for the proposed hotel would be the customer specifically seeking lodging at the hotel as a gaming and entertainment patron, and those visiting the Southern Tier's widely appreciated wineries other attractions. The level of service at the proposed hotel would be highly guest focused and geared to adding value to the unique experience of the expanded gaming facility. The proposed Tioga Downs Casino Resort Hotel will be sought out by those – in New York and in Pennsylvania - specifically searching for accommodations to enhance their experience with the gaming, entertainment, and other amenities offered by both the property and attractions and facilities with which we would partner.

The banquet space proposed at the property is larger than any currently existing spaces offered at other hotel properties in the immediate market area and therefore will be the premiere choice for large weddings, conferences, and also meetings where overnight accommodations are desired for event guests. Gaming options, property amenities such as restaurants and spa, the golf course, and the unique offering of harness racing, will also present Tioga Downs Casino Resort as the hotel choice of travelers planning a trip to the area for multiple nights. Having a gaming destination resort will increase business to existing, nearby hotels in the market as demand for overnight accommodations increases from expanded gaming. The TDCR hotel will have a main focus on meeting the demand of the gaming customer and conference attendee, and will work with hotels in Owego and Waverly to meet the demand of the other businesses that will increase with traffic.

Tioga Downs has aligned itself with tourism agencies in the region to promote and increase activities in the Southern Tier. We have similarly partnered with private facilities and entities to ensure "wrap-around" outreach regionally. TDCR will be in the position to advertise and partner with regional tourism attractions, such as the Corning Museum of Glass, Finger Lakes Wine Country, Watkins Glen International, and more, to promote New York's Southern Tier to the wide range of guests visiting the hotel and gaming facilities.

Another factor differentiating the DCR hotel from others in the market area is that it will be managed and operated by the entity's owner/operator, TDCR. This management structure ensures total customer service and satisfaction throughout the entire facility will be well integrated and top of mind. The interior design of the hotel will tie into the County Fair theme in the existing portion of the property. There will be custom artwork, custom color schemes, and modern trends that are not dictated by a third party hotel brand standard. This enhanced consistency will serve as a marketing advantage considering the current, loyal customer base of Tioga Downs' racing and limited gaming facility.