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.g.

There are no comparable hotels sharing the New York market with the proposed Tioga Downs Casino Resort (TDCR) expansion. Whether considering the amenities proposed, quantity of accommodations, or ability to host conferences and celebrations, there are no similar area facilities.

A nearby Hampton Inns in Owego, NY offers typical guest rooms, and there is a Candlewood Suites under construction in Sayre, PA, which is comparable with the Hampton Inn. Neither of these – the Hampton Inn or not-yet-open Candlewood – can be fairly compared to the proposed TDCR facility.

Reaching outside the New York market area – from where TDCR stands to attract customers (and repatriate New York residents currently patronizing Pennsylvania casinos) - the Mohegan Sun Pocono Downs Hotel, recently opened in Wilkes-Barre PA, is a comparable casino hotel. The Mohegan spa, fitness center, indoor pool, and banquet space are similar to the project at Tioga Downs, although Tioga will have a full sized restaurant and bar, instead of the Pennsylvania lobby space bar and a slightly smaller banquet capacity.