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 IX.B.2.a.

See the attached Memorandum of Understanding ("MOU") between Tioga Downs and the Upstate Theater Coalition for a Fair Game ("Fair Game"). Fair Game represents the following Southern Tier Region facilities: Clemens Center in Elmira; Broome County Forum/Arena in Binghamton and the State Theater in Ithaca.

Tioga Downs commitment to the Southern Tier is long standing. Tioga Downs has built these relationships over the past 8 years as a proud member of the Southern Tier community. Tioga Downs looks forward to continuing strong relationships already in existence with the live entertainment venues of the Southern Tier and this MOU is just one example of that.

The attached MOU details Tioga Downs commitment to formation of a booking collaboration for events at the various facilities, a cross-promotion and marketing program including the use of gaming "loyalty" programs to purchase and distribute tickets to events at the live entertainment venues in the Southern Tier and a monetary commitment by Tioga Downs to the live entertainment venues in the Southern Tier.