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 X.B.5.

Tioga Downs Racetrack, LLC ("Tioga Downs") is fully committed to continuing to maintain the support of organized labor for its gaming expansion project. As evidence of this commitment, attached please find a copy of the Tioga Downs Project Labor Agreement entered into with the Binghamton – Oneonta Building & Construction Trades Council ("Council"). The Council entered into this agreement on behalf of itself and is affiliated local unions (sixteen in total) and their members. Further, Tioga Downs has entered into a Memorandum of Agreement with the Rochester Regional Joint Board, Workers United ("Workers United"). Tioga Downs and Workers United previously entered into and presently are parties to a collective bargaining agreement, a copy of which also is attached. The Memorandum of Agreement clarifies the processes to be followed between Tioga Downs and Workers United should Tioga Downs be granted a Gaming Facility License.

Additionally, attached please find letters and statements of support provided to Tioga Downs by various labor unions and/or members thereof.

Please refer to Exhibit VIII.B.7.a. for information regarding the proposed number of employees at the proposed Gaming facility as well as pay rate and benefits information for such employees. For details of the amount of investment in the proposed Gaming Facility, please refer to Exhibit VIII.A.2.a. and VII.A.2.b. Please refer to Exhibit VIII.B.1., Exhibit VIII.B.3.a. and Exhibit VIII.B.3.b. for studies related to the economic benefits Tioga Downs would generate for the state of New York, the Eastern Southern Tier Region and the Town of Nichols if it is awarded a Gaming Facility License.

Finally, and in addition to the above described labor agreements, please refer to Exhibit X.B.6. for details of how Tioga Downs plans to ensure labor harmony.