



Exhibit VIII.B.10. – Supplemental Tax Payment

Submit as Exhibit VIII.B.10. a statement as to whether the Applicant agrees to pay a binding supplemental fee if the Applicant is awarded a License. If yes, describe the amount of the binding supplemental fee. Any agreement to pay a binding supplemental fee will become a condition to the License. If the Applicant does not agree to pay a binding supplemental fee, it should explicitly state such.

Tioga Downs has operated as a successful video lottery facility in the State of New York since 2006. As of April 30 2015, Tioga Downs has contributed \$184,495,303 in revenue to the State of New York to support education in the State. Tioga Downs' affiliate, Vernon Downs, contributed an additional \$124,939,869 in revenue to the State of New York to support education in the State as of April 30, 2015.

Tioga Downs believes the taxes imposed on gaming facilities pursuant to PML Section 1351 are fair and, upon award of a gaming facility license, will make all necessary tax payments pursuant to PML Section 1351. Accordingly, Tioga Downs does not agree to pay a binding supplemental fee.