



Exhibit VIII.B.7.a – Tables of Total Employees/Pay Rate/In-Region and In State Employees

Submit as Exhibit VIII.B.7.a. tables for each low-, average-, and high-revenue cases modeled in the revenue study and financial forecasts reporting for each functional area of operation of the Gaming Facility following construction: (i) the estimated number of total employees by full-time and part-time positions and full-time equivalents; (ii) each job classification and the pay rate and benefits therefor; and (iii) the number of such positions that are anticipated to be filled by residents of the State, residents of the Region and residents of the Host Municipality or nearby municipalities in which the Gaming Facility is to be located. Describe the bases for these projections, for example, by comparison to similar projects.

Since inception, Tioga Downs has emphasized creating new jobs for the Southern Tier and in the Southern Tier. The Tioga Downs recruitment plan (advertising, job fair locations, training locations) for the expanded casino and resort will continue this long standing tradition. The plan focus will be on the town of Nichols (25 mile radius), moving out to Southern Tier counties, and then more broadly throughout New York State.

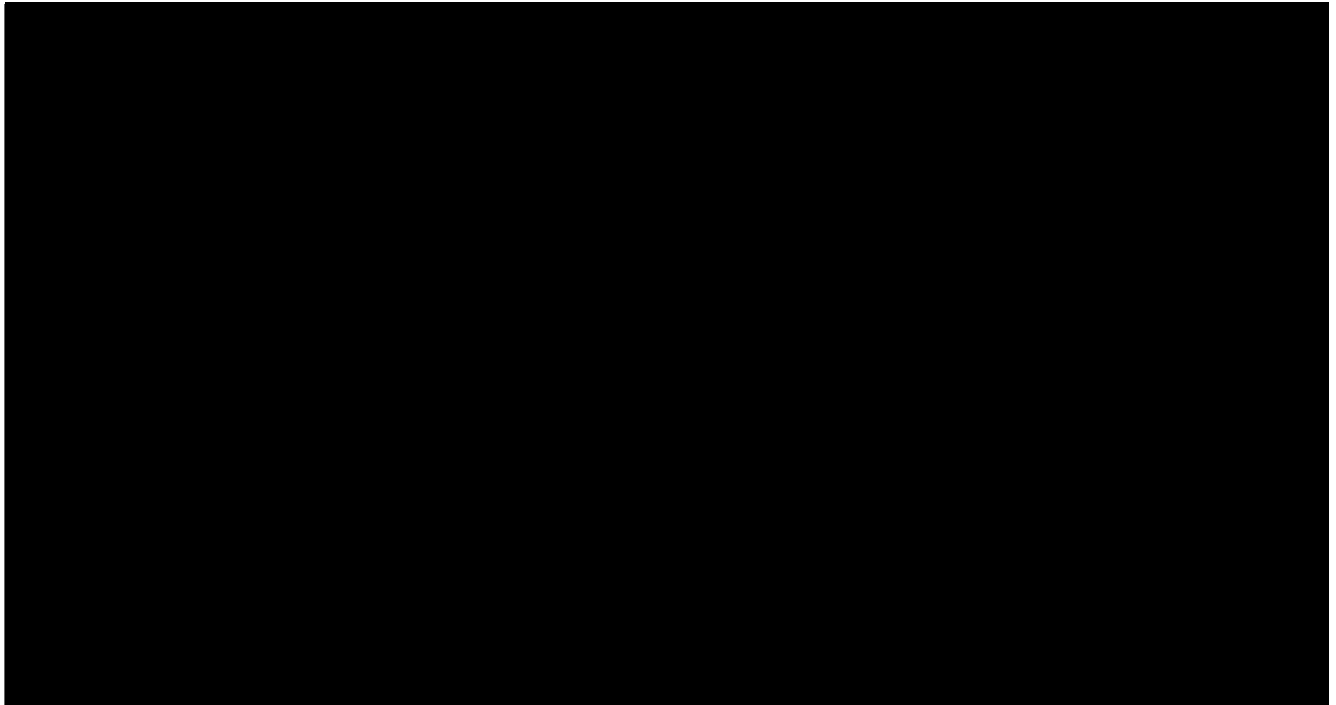
At a minimum, based on current employee demographics, Tioga Downs expect at least 77% to be New York residents.

The tables herein show the estimated numbers of total employees for high, average and low-revenue cases by full time, part time, and full time equivalent positions. Furthermore, the tables herein indicate the job classification and pay rates.

Estimated Total Positions of 1117 based on Average (Mid) Revenue Case, 1076 for Low Revenue Case and 1163 for High Revenue Case

FTE's			
Department	Mid	High	Low
[Redacted Content]			

Tioga Downs Works For The Southern Tier



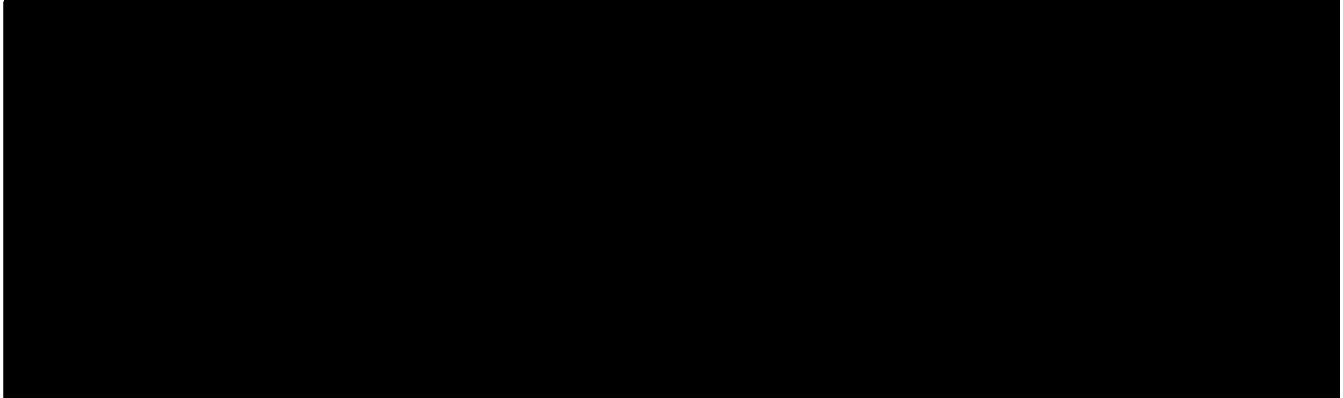
Totals	685.5	716.4	657.5
[Redacted]			
Total Vendor	91	91	91
Total FTE's	776	807	748
FULL-TIME			
Department	Mid	High	Low
[Redacted]			

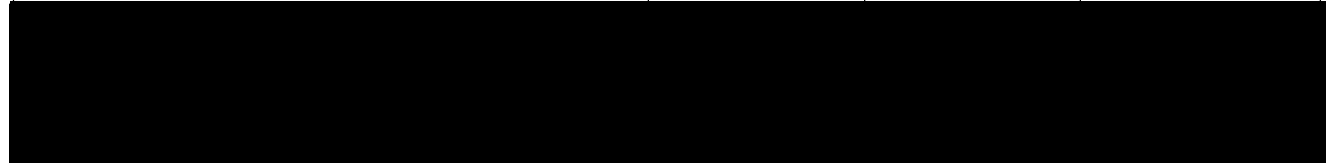
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Totals	494.1	513.9	475.3
Total Vendor	51	51	51
Total Full Time	545	565	526
PART TIME			
Department	Mid	High	Low

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Tioga Downs Works For The Southern Tier



Totals	450.2	476.1	428.4
			
Total Vendor	122	122	122
Total Part Time	572	598	550



Job Classification and Pay Rates.

Job Title	Salary Range
[Redacted Content]	

Tioga Downs Works For The Southern Tier

Job Title	Salary Range
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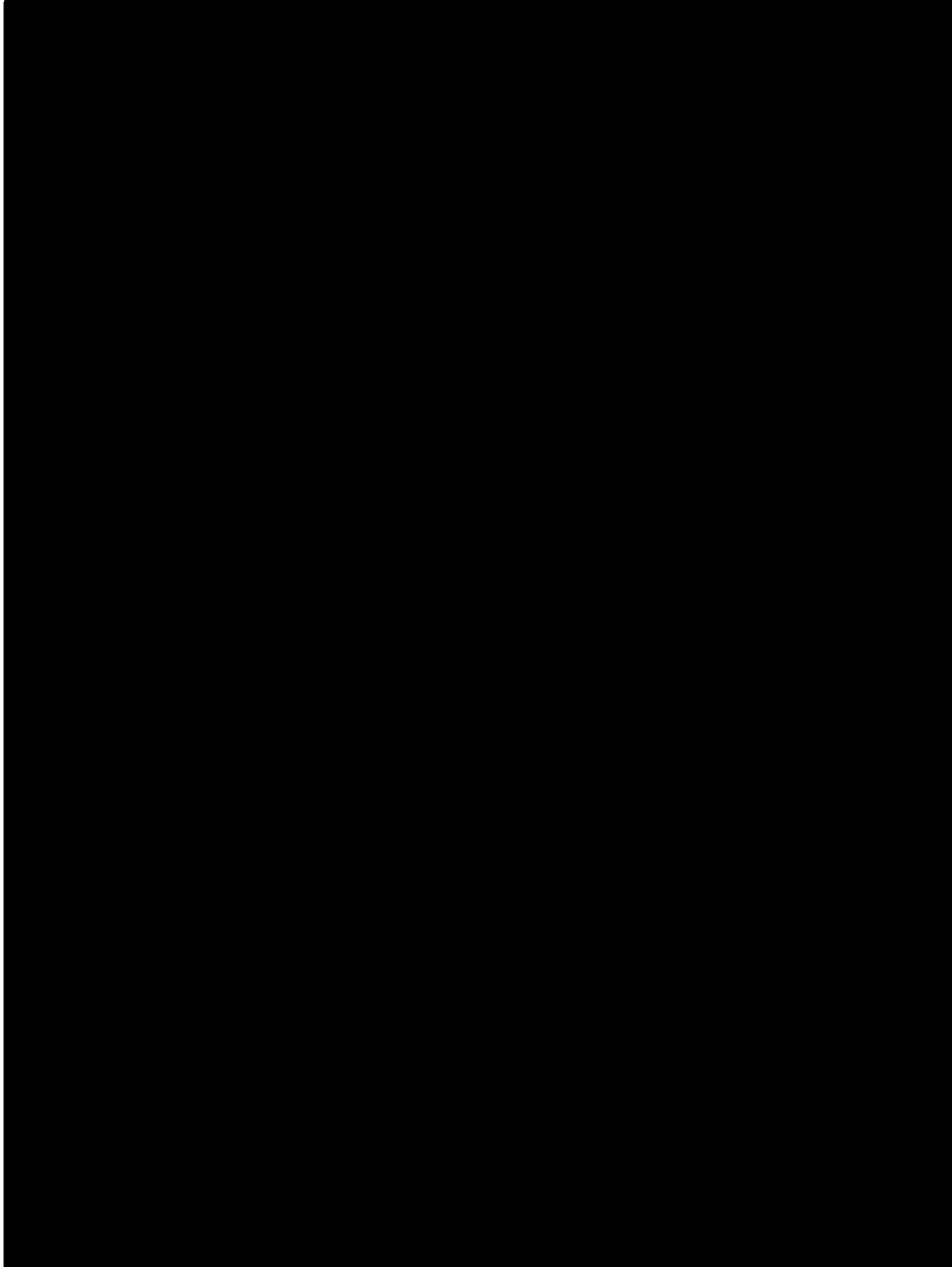
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Tioga Downs Works For The Southern Tier

Job Title	Salary Range
[Redacted Content]	

Tioga Downs Works For The Southern Tier

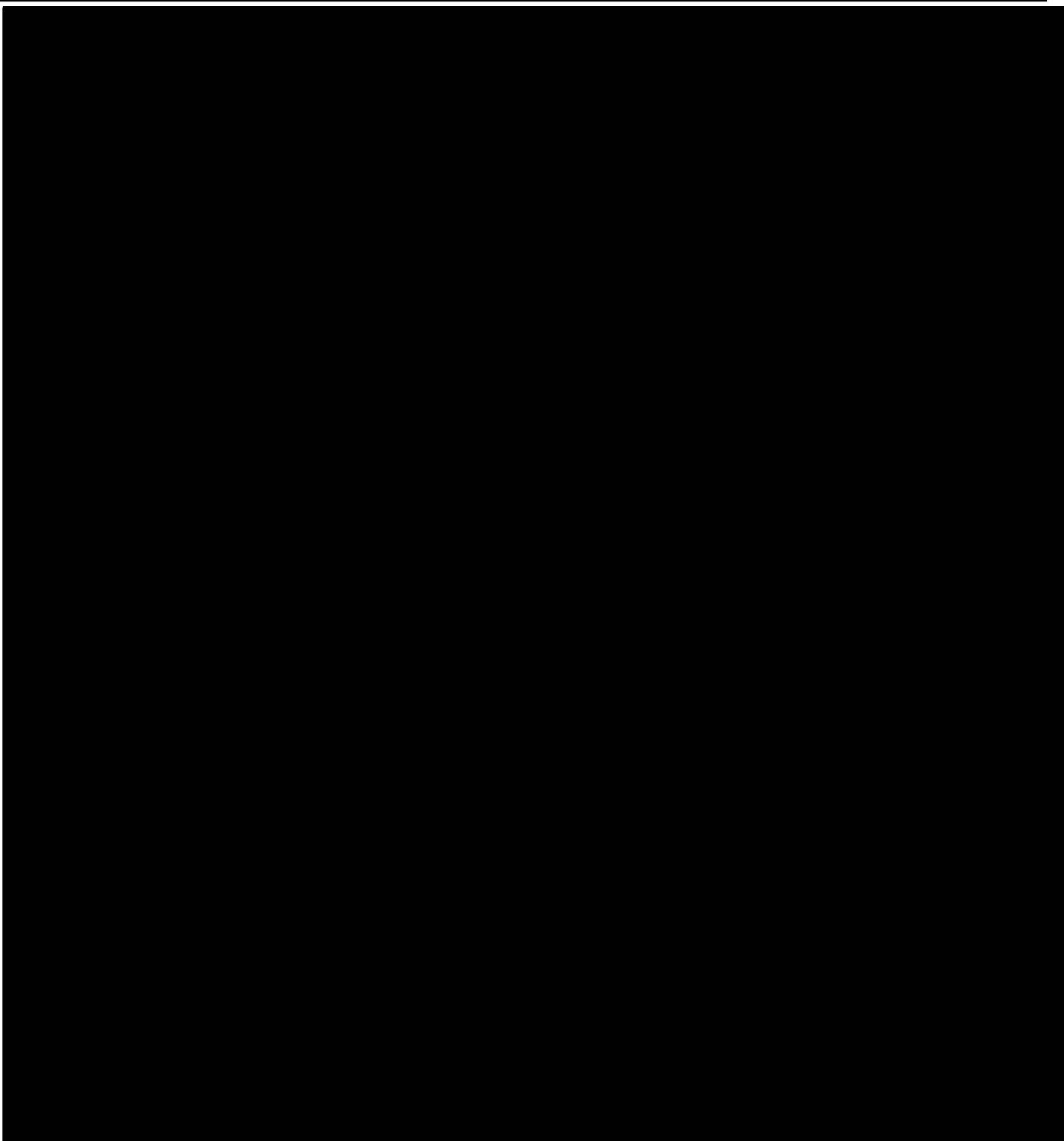
Job Title	Salary Range
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Tioga Downs Works For The Southern Tier

Job Title	Salary Range
[Redacted Content]	

[Redacted Content]



Tioga Downs Works For The Southern Tier