



## Exhibit VIII.C.11. – Quality of Amenities

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*Submit as Exhibit VIII.C.11. a statement as to how the hotels, hotel rooms, restaurants and other amenities that are part of the proposed Gaming Facility will compare in quality to other area hotels, restaurants and amenities as well as those included and offered in other competitive gaming facilities.*

Tioga Downs proposes to bring a new and different entertainment experience to the Southern Tier. Because of that, it is difficult to identify comparable hotels, restaurants, and amenities in the area.

For example, there are no comparable hotels in the New York regional market to the proposed Tioga Downs hotel. Whether considering the amenities proposed, quantity of accommodations, or ability to host conferences and celebrations, Tioga Downs will be unique. A nearby Hampton Inn in Owego offers industry standard guest rooms. A Candlewood Suites has recently opened in Sayre, Pennsylvania and is comparable to the Hampton Inn. But neither of these can be appropriately compared to the proposed Tioga Downs hotel because neither has the combined mix of event space and restaurant amenities that Tioga Downs offers.

With respect to other competitive gaming facilities, 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. In fact, Tioga Downs will have an advantage over Mohegan Sun because it will have a full sized restaurant and bar, instead of the Mohegan's lobby bar. Tioga Downs will also have a higher banquet capacity compared to Mohegan. Tioga Downs' comparability to Mohegan will assist Tioga Downs in the important strategic goal of repatriating revenue from New York customers who are currently patrons at Pennsylvania's full-scale casino hotels.

From a restaurant and nightlife offering, Tioga Downs will introduce exciting branded experiences into the Southern Tier dining and entertainment options. One new venue, P.J. Clarke's, has no similar comparison in the area. P.J. Clarke's has operated its Third Avenue location in Manhattan since 1912, and will add Nichols, New York to its list of locations which include: New York City, Long Island, Washington D.C. and Sao Paulo, Brazil. This renowned branded experience will be unique in the region.

Virgil's Real Barbecue will also be added and is also unique. Virgil's has been providing authentic Southern barbecue foods at its Times Square location since 1994. Virgil's other



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locations are Mohegan Sun Casino in Uncasville, Connecticut, and Atlantis Resort in Paradise Island, Nassau, Bahamas. Having a restaurant that is at those other well respected gaming properties will result in Tioga Downs comparing favorably to its competitors.

The existing County Fair Buffet at Tioga Downs has been ranked as the second best value for casino buffets in New York while maintaining the highest rankings for quality and customer satisfaction. This venue, which serves over 1,000 guests per day, thus compares favorably to other gaming properties

The existing Coasters Sports Bar is a full service bar with 30 flat screen TV's that show regional, national and international sporting events. Coasters also features full food service, offering breakfast, lunch, dinner, appetizers and the "Best Burgers on the Southern Tier." The New York State Craft Beer list at Coasters features 11 unique beers. The wine list in Coasters features 13 Finger Lakes wine offerings that are available by the glass. This is a unique venue to the Southern Tier region and thus compares favorably to other restaurants and bars in the region.

Tioga Downs' concessions are highlighted by the new Mr. G's Post Time Pizza, offering hand tossed pizza by the slice and more. Owego Soft Serve & Caffè Fiocco satisfies your cravings for ice cream and coffee. Owego Soft Serve & Caffè Fiocco has two other well-known locations in Owego, NY. Thus, this offering is of comparable quality to those existing, well respected outlets.

From an entertainment perspective, TDCR will introduce the Waa Hoo! Water slide and plunge pool, a unique amenity that has no comparison in the region. This 21 foot high open body waterslide and plunge pool will be a family-friendly amenity. Importantly, Tioga Downs' entertainment options are further enhanced by the inclusion of live harness racing.

Overall, a key quality differentiator for Tioga Downs is its overall design plan that integrates multiple experiences targeted at a wide variety of customers. Tioga Downs' architect (Climans Green Liang) and construction manager (L.P. Ciminelli) have a depth of experience in designing and building casino resorts and entertainment destinations. The Tioga Downs project will have offerings to satisfy a wide variety of customer demands.