

Exhibit VIII.C.20.a. - Proposed Construction Timeline

Submit as Exhibit VIII.C.20.a. a proposed timeline of construction of the proposed Gaming Facility that includes detailed stages of construction for opening phase of the Gaming Facility and non-gaming structures and all related infrastructure improvements. Include major events/milestones/deadlines, including design plans completed, construction bid award, construction financing received, site secured, start site mitigation/remediation if necessary, excavation, grading and earth works, start construction, approvals, infrastructure completion dates, permanent financing executed, certificate of occupancy, training start, building loading, system testing, dry runs, and the like, and the dates or deadlines associated therewith. Describe any proposed construction phasing plan, including the proposed sequence of any phases, whether any phases are dependent upon future events, and if so, clearly describe such future events, and the approximate dates of beginning and completion of each phase.

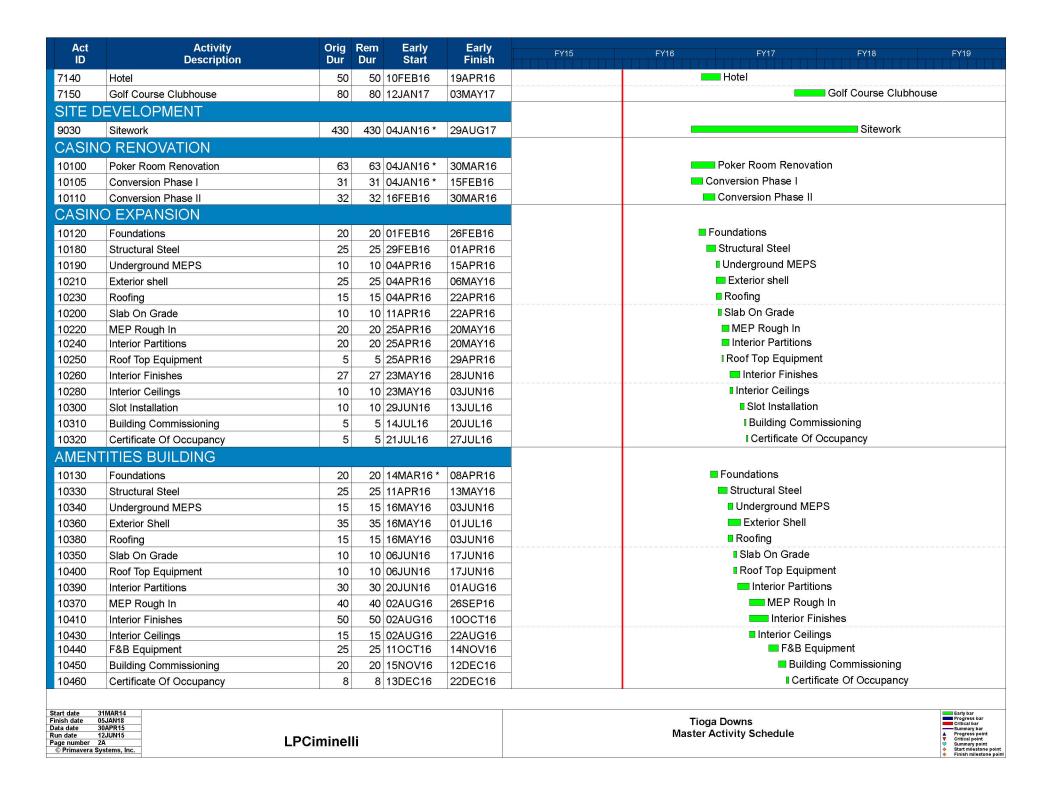
LPCiminelli has developed detailed scheduling procedures to ensure the successful sequencing and on time delivery of Tioga Down's project. The proactive approach is based on close collaboration with all project stakeholders including Tioga Downs and Climans Green Liang, so all project elements are incorporated into the overall project schedule including long lead items that need to be procured early so the project is built on time and ready for occupancy.

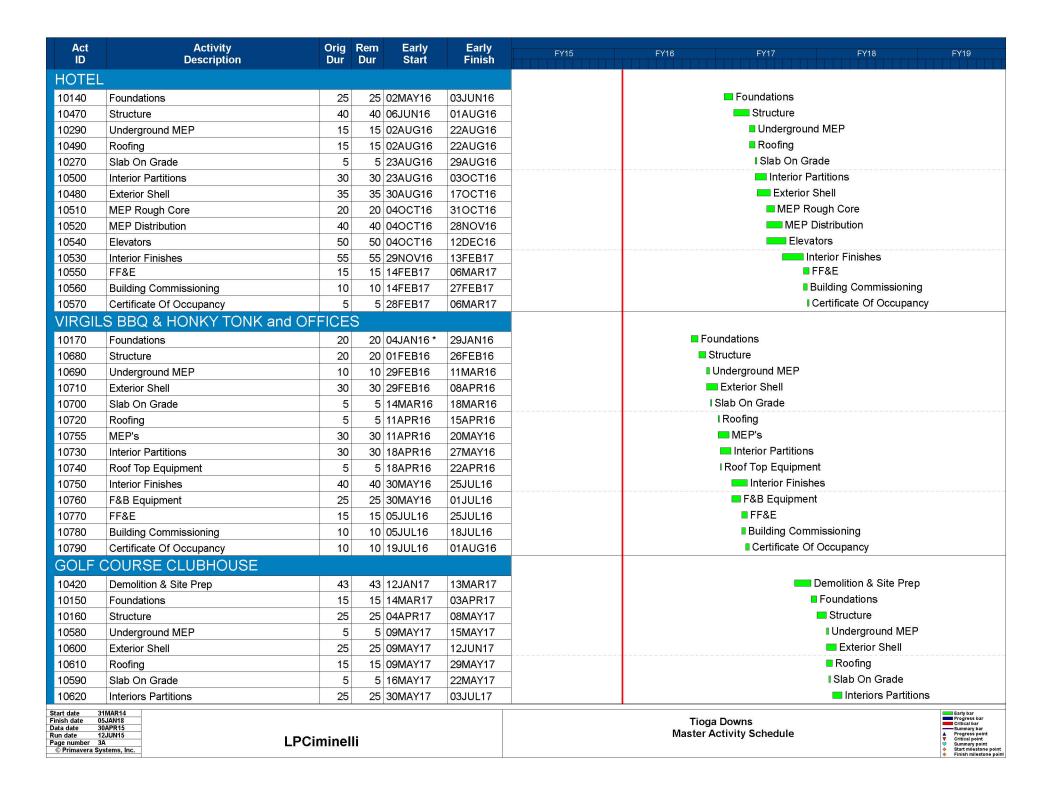
The project team has a history of completing projects within or before the scheduled timeframes. A key element to this success is schedule management, providing all essential scheduling controls specifically required for Tioga Down's project. Certainly this initial master activity schedule will serve as the baseline with the established milestone goals. This schedule will continue to be refined as we look for ways to improve on durations, optimize economies of scale, and to minimize disruptions to the daily gaming and entertainment operations at Tioga Downs. Key milestone completion dates for Tioga Downs' Major Expansion Project are as follows:

- Conversion of the Gaming Floor from VLT's to Class III slot machines (2 Phases) complete by March 30, 2016
- Conversion of Winner's Circle Lounge and Stage to the new Poker Room complete by March 30, 2016
- Casino Expansion for table games and renovations to existing gaming floor complete by July 27, 2016
- New Event Center, PJ Clarke's restaurant Complete by December 22, 2016
- Virgil's BBQ & Honky Tonk Complete by August 1, 2016
- New Hotel complete by March 6, 2017
- New Clubhouse for Tioga Country Club complete by October 24, 2017

Our schedule assumes a notice of award by December 31, 2015. The following is our preliminary conceptual schedule.







Act ID	Activity Description	Orig Dur	Rem Dur	Early Start	Early Finish	FY15	FY16	FY17	FY18	FY19
10640	Interior Finishes	40	40	05JUL17	29AUG17			Interior Finishes		
10650	FF&E	15	15	30AUG17	19SEP17				■ FF&E	
10660	Building Commissioning	20	20	20SEP17	170CT17				Building C	ommissioning
10670	Certificate Of Occupancy	5	5	18OCT17	240CT17				■ Certificate	Of Occupancy

