



Exhibit VIII.C.7.g. – Names Of Hotels Of Comparable Quality

Submit as Exhibit VIII.C.7.g. names of hotels of comparable quality to that of the proposed hotel(s) at the Gaming Facility.

There are no comparable hotels sharing the New York market with the proposed Tioga Downs expansion. Whether considering the amenities proposed, quantity of accommodations, or ability to host conferences and celebrations, there are no similar facilities in the area.

Reaching outside the New York market area - from where Tioga Downs stands to attract customers (and repatriate revenue from New York residents currently patronizing Pennsylvania casinos) - the Mohegan Sun at Pocono Downs Hotel, recently opened in Wilkes-Barre, PA, is a comparable casino hotel. The Mohegan Sun spa, fitness center, indoor pool, and banquet space are similar to those proposed at Tioga Downs. Although, Tioga Downs will have a full-sized restaurant and bar, instead of the lobby space bar and a slightly smaller banquet capacity offered at Mohegan Sun.

Although outside the market of the expanded Tioga Downs, Tioga Downs' parent company has invested \$59.96 million in the 257,000 square foot facility, offering a 150 room all-suite hotel at Vernon Downs Racino. Vernon Downs also includes VLTs, live harness racing, simulcasting, multiple food and beverage outlets and entertainment venues. In 2011, Vernon Downs completed a \$8.2 million expansion adding 15,000 square feet of banquet space including a roof top deck overlooking the rolling hills of Vernon, New York. The expansion also included a 65 seat Mr. G's restaurant with patio seating, additional parking and a hotel lobby renovation. In 2015, Vernon Downs completed a \$7.2 million expansion of a covered parking garage containing 222 spaces.



Tioga Downs Works For The Southern Tier