New York Gaming Facility Location Board Response to Request for Applications to Develop and Operate a Gaming Facility in New York State

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.C.9.c.

The connection between live entertainment and casino gaming is well established throughout the industry. Entertainment is not only well received by gaming patrons, but has become an expected part of the casino experience. Gaming properties that do not offer entertainment are at risk to lose patronage to competitors that do offer entertainment along with other non-gaming attractions.

Tioga Downs leverages entertainment in the marketing mix to all of its target markets:

- Ticket availability and seating for headliner and production show entertainment events are positioned as a privilege benefit exclusive to members in the top tiers of the player club
- Top customers will be offered meet and greet opportunities with entertainment talent
- All players club members will have the ability to purchase show tickets in advance and/or at a discount or with players club reward points
- Headliner entertainment events will be advertised to attract new customers on the database, especially reach markets (i.e., 75 miles plus)

Entertainment also serves to build our brand among non-customers. Nationally known acts drive trial to the property from audiences that would not have come for the gaming alone. In addition, local and regional music acts usually have a following that supplements retail sales.

Tioga Downs runs ample advertising to support its entertainment events, helping to create exposure and following, especially for the up and coming local and regional bands. As these bands/acts tour the host and nearby municipalities, their audiences will follow.

Tioga Downs heightened emphasis on booking national acts will enhance the region's existing venues by better meeting the requirements of minimum commitment and routing of some acts otherwise unobtainable.