



Exhibit VIII.B.9.a. - Target Market

Submit as Exhibit VIII.B.9.a. a detailed description of the target market segments of the Gaming Facility.

The new resort property at Tioga Downs will allow Tioga Downs to change its story.....Changing from a local Racino to a regional entertainment destination, changing the way we think about ourselves, the way we talk about ourselves, and most importantly, the audiences that we talk to.

Our world will become bigger as we'll be able to create a relevant and enticing brand positioning to both the gaming and non-gaming sectors, from Canada down throughout the Northeast and Mid-Atlantic States.



Who are we?

An established and successful operator of gaming, racing and entertainment with roots firmly planted in New York's Southern Tier and the Finger Lakes Region.

Who can we become?

The premier entertainment destination in the Southern Tier. A major tourist attraction that will partners with the Finger Lakes wineries, Corning Museum of Glass, and Watkins Glen International to increase visitation in the region. Expanded gaming offerings will appeal to a broader demographic than the current VLT facility does.

What can we own?

Fun! However you like to spend your leisure time, you can find something fun to do at Tioga Downs Casino.

How we will benefit our customers, our employees, and our community?

To be the best gaming entertainment company. . . to consistently deliver pleasurable and fairly priced leisure activities to its customers, to provide a safe and motivating workplace for its employees, and to support the economic and social good of its community in all ways possible.

Why will customers come again and again?

Our customer experience and superior level of guest service that personifies FUN for every patron of all ages. A NEW experience with every visit!!!

Find Your Fun!

- Get VIP Parking at our New Parking Garage. Feel safe and secure any time of day.
- After a fun-packed day when you've had your fill, stay at our all new hotel.
- Nothing lifts the spirits like a vigorous swim in our new pool. Or just lounge.
- Indulge every sense and completely be taken away at our our new sporty spa.
- Dine oh so fine in one of our many new restaurants where you meet the chef and get a free snack.
- How well do you know your wines? Enjoy a new Cabernet at Finger Lakes wine tasting.
- Have you heard about our new Farmers Market? It doesn't get any fresher anywhere.
- Play your favorite table game like Poker or Roulette, then enjoy one of our exciting slots.
- Catch the game and enjoy a cold one with friends at our famous Coasters Sports Bar. Go team!
- Join our Holiday Festival and get into the spirit with caroling and crafts for all young at hearts.
- Meet you at the Club! Enjoy a challenging round of golf at Tioga Country Club.
- Experience our Farm to Market Program where you get healthy food from local farms.

TIOGA DOWNS CASINO RESORT
Find Your Fun!

Tioga Downs Works For The Southern Tier

Brand Positioning Statement:

Tioga Downs is a unique, highly recognized, loyal corporate citizen of the Southern Tier. The award of a casino license will allow Tioga Downs to expand and grow upon its current regional brand. With expanded gaming offerings it will offer its existing players more gaming options while appealing to new players who prefer table games. With a hotel, spa and added restaurant features, Tioga Downs will not only sustain its current brand but it will appeal to patrons from further away and who may prefer to extend their visit to the region beyond a day trip.

What's on your fun list?

Meeting new people
 A good steak
 And what if?

Love the track
 Competing with each other
 Incredible buffet

Big-name Entertainment
 The wine tours
 Thursday nights

Swimming
 The thrill of poker
 Cherry Slushes

Me and the spa
 Water slide
 Bloody Marys

Golfing
 Zam snacks
 Sex in the City Game

Find Your Fun!

It's all here! It's all new!

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TIOGA DOWNS CASINO RESORT
 Find Your Fun!

Tioga Downs Works For The Southern Tier



Target Markets:

In this industry, we aren't just looking for customers; we're looking for the right customers. We'll use cutting-edge lead generation and database marketing techniques, social media data mining, and a host of other new media tools at our disposal to target the right consumer profiles to advertise and market our facility and the greater Southern Tier region.

By analyzing our current database against a multitude of variables, we can effectively target and "score" prospective customers' propensity to spend their leisure time at Tioga Downs. Additionally, we can share our knowledge and insights with our regional tourism partners to help drive awareness and visitation throughout the Southern Tier.

We categorize our top target audiences as follows:

1. Casino Games, Harness Racing and Poker Enthusiasts
2. Resort Consumers
3. Entertainment and Events Seekers
4. Family Fun Consumers
5. Motor Coach Tour Operators
6. NYS Tourism
7. Business Travel and Events
8. Personal Celebrations

1. **Casino Games, Harness Racing and Poker Enthusiasts**

Tioga Downs Casino will grow current market share of gaming patrons by:

- Increasing visitation from current Tioga Down’s patrons by offering a more comprehensive line-up of games and entertainment options.
- Repatriating entertainment dollars within our market place that are currently flowing to more competitive casino resort properties in Pennsylvania, New Jersey and Connecticut
- Attracting new casino games consumers, particularly Generation Y, (age 32-54) that is attracted to table and poker games, not just slots. Additional opportunity exists to cross marketing horse racing with table games and poker, quite possibly exposing the demographic to harness racing for the very first time.
- Gaining trial from customers outside our immediate thumbprint (50-200 mile radius) that have affinity to casino gaming but are currently loyal to another casino property.

The strategies will emphasize generating excitement around the opening of the new property, the introduction of table games, update of the slot floor with the newer games customers that have been asking for, an enhanced customer loyalty club and leveraging the new amenities.

The Introduction of Table Games and Poker

One of the most critical aspects of the resort license to foster future growth of our facility will be the ability to offer our current and prospective gaming patrons the games they like most, rather than to continue forfeiting the business to competing properties, namely PA casinos.

The new games will keep the experience fresh and new for our patrons, allowing them more choices, more ways to win, and more FUN! Table games inject excitement and energy on the casino floor for all patrons, whether they are playing the games or not.





The introduction of table games will include two components:

- 1) Gaming instruction: Run instructional seminars off-casino floor for customers interested in learning table games and poker
- 2) Game-Specific Promotions: To help dislodge loyalties to competitive properties, Tioga Downs will feature unique and exciting promotions to introduce new games by having tournaments - Black Jack, Poker, Texas Hold 'em, tournaments and team competitions on table games. These promotions will offer cash, merchandize and awards.

The introduction of Class 3 slots

Our patrons will recognize and appreciate that Tioga Downs will have the latest new and exciting slot product as its competitive properties in Pennsylvania do. We can proudly announce “We have your game!”

Tioga Downs Works For The Southern Tier

2. Resort Consumers

Tioga Downs will offer a menu of services and activities that will serve the needs and wants of each leisure resort consumer profile; day-trippers, overnight get-aways, tour operators, family outings, vacationers, and business travelers.

Based on research study done by Young Strategies, Inc (Tioga County 2013 Visitor Research), our property would be uniquely suited to create a significant lift in visitation to Tioga County. As this study points out, the demographic profile of a Tioga County visitor is consistent with the demographic profile of Tioga Downs customers; female, age 54-71, retired, and living in NY or PA.

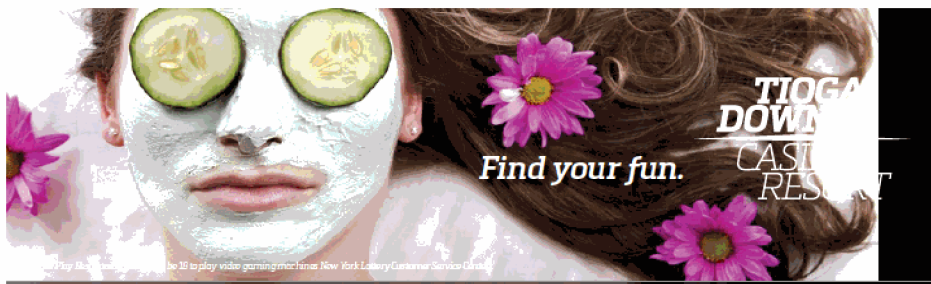
The second strongest age demo in the visitation study, Generation Y (age 32-53) has greatest upside for future growth, an audience to which Tioga represents the county's strongest opportunity to strengthen its draw with the following attractions:

- 161room hotel
- 3 meeting rooms
- 7 restaurants
- 2 lounges
- Indoor and outdoor pools
- Waterslide
- Fitness center
- 18-hole golf course and club house
- Full service Ageless Brand DaySpa
- Chartered off-site excursions to area tourist attractions - wineries, lakes, museums

The Young Strategies study also points out that Tioga County should focus on:

- Overnight Visits
- More Entertainment/Festivals
- More Dining Options
- Pulling in traffic from RT. 17/86
- Attracting weddings and groups

ALL FOUND AT TIOGA DOWNS!



3. Entertainment and Event Seekers

The marketing strategy will emphasize the frequency and variety of entertainment options to attract new customers who are looking for a more diverse entertainment experience than gaming alone.

While the strategy will remain flexible to adjust to the market’s response to specific entertainment genres and formats, the schedule will primarily feature a mix of:

- National named entertainers
- Novelty acts
- Festivals and special interest shows (Car Shows, Oktoberfest, etc.)
- Horseracing events
- Competitions (Music, talent, comedic featuring local talent)
- Tribute Concerts
- Holiday Shows
- Sports: Closed circuit boxing , Pro and College Football events, NASCAR events, Golf events, Hunting and Fishing events, Lake activities
- Retail Live Events: Game Shows, Outdoor Equipment Shows, Lifestyle Shows, Recreational Vehicle Shows, National Day of events (i.e., National Fried Chicken Day), Customer Competitions (i.e., BBQ cook-offs), Celebrity Appearances

In



addition to the rotating schedule of contracted entertainment events, Tioga Downs currently hosts community events in support of local economic growth.

Examples - Antique Markets, Flea Markets and Farmer’s Markets. These activities are well received by the public with attendance growing. Strong relationships have been built with Cornell University’s /Cooperative Extension and 4-H Livestock Auctions. Tioga Downs will continue to strengthen community bonds into long and productive relations.

We look to build upon these community-based markets and festivals with the ability to host year-round events using the indoor multi-purpose space.

A major emphasis of this initiative is to support New York's agricultural heritage and community. We'll build upon its success with farmer's markets by offering annual agriculturally focused festivals and events, such as: Berry, Apple, Grape Festivals, Dairy Carnivals, Farm Days (petting zoos and equipment shows), annual produce festivals and events based on locally produced meat products.



4. Family Fun Consumers

Families will find plenty to entertain their children while having fun themselves at Tioga Downs. At the resort, families will enjoy the swimming pools, waterslide, batting cages, rock climbing wall, and mini-golf, stable tours, and many family oriented special events.

In addition to activities at the resort, special family excursions will be offered to area attractions such as:

- Ski packages to New York State ski areas
- Hiking and Waterfall packages (Finger Lakes, Southern Region waterfalls, PA Grand Canyon, and Pocono Mountain Regions)
- Ithaca, NY family friendly museums including: Science Center and the Museum of the Earth
- Corning Museum of Glass
- Fishing and boating on the region's many lakes and rivers



5. Motor Coach and Tour Operators

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Tioga Downs currently is a member of (American Bus Association) and has contractual agreements with several motor coach operators.

date, line runs have been short stays, usually 3-4 hours. Offering hotel accommodations and new restaurants in addition to table games, poker and competitive slot product will significantly increase Tioga Downs ability to attract negotiate motor coach business to the property.

While Tioga Downs at present also is actively involved with regional tourism destinations and local hotel/motel operators to offer bus packages to motor coach groups, the expanded property be a more attractive draw. In particular, Ageless Spa, a seamless relationship with Tioga Country Club (golf), and addition table games will open up new consumer segments that today are not considering region for their leisure travel. (Please see Exhibits IX.B.1., IX.B.3. and IX.B.4. additional information.)



6. NYS Tourism

Since Tioga Downs opened in 2007, it has been an active supporter and enthusiastic partner of tourism in upstate NY. Tioga Downs will seek to expand on its numerous alliances and established partnerships with regional tourism entities in a variety of ways:

- Increasing involvement in event sponsorships and membership support
- Creation of tourism packages that feature Tioga Downs Casino hotel accommodations, food/gaming offers, entertainment and chartered transportation to area attractions
- Promotion of tourism activities and events to Tioga Downs customer base through direct mail, social media, web marketing and other targeted marketing efforts
- Making financial contributions to regional tourism marketing and advertising campaigns
- Marketing and sales of regional products on the resort property (featured wines, micro brews, Corning Glass Displays, and multiple regional products).
- Hosting health, investment and special interest seminars with tie-in activities at tourism attractions



7. Business Travel and Events

Tioga Downs will seek to become the region's premier facility and service provider to business travelers and events. Tioga Downs will do this by offering a state-of-the-art business center located within its hotel facility.

Tioga Downs' established staff of seasoned professionals promoting group sales will be expanded to offer unparalleled service and program management for individual business travel, group business meetings, incentive travel, and special events.

Target markets will include:

- Regional professional meetings and conferences
- Trade shows
- Corporate functions
- Awards dinners
- Regional businesses, offering special hotel rates to their out-of-town colleagues
- Customized leisure time resort packages that businesses can offer to their employees as incentives and performance rewards
- Special interest groups and exhibits

8. Personal Celebrations

The multi-purpose rooms in the hotel will be marketed to the surrounding communities as a banquet hall facility in which to hold weddings and other personal celebrations.

Special consideration will be taken to assist military veterans groups and LGBT groups.

