



Exhibit VIII.C.19. - Construction Budget

Submit as Exhibit VIII.C.19. a detailed construction budget showing the total costs of the Gaming Facility project including hard costs (e.g., land acquisition, site preparation, remediation of environmental conditions or hazardous materials; excavation, grading and earth works; foundation; erection of structures; materials and labor; equipment HVAC; electrical; plumbing; furnishings; landscaping; and site improvements, including infrastructure in direct relation to both construction and operations), construction soft costs (e.g., architectural, engineering and consulting fees; real estate commissions; recordation fees and transfer taxes; insurance; contingency reserve, etc.), financial and other expenses (e.g., financing fees; interest; legal; etc.) and pre-opening expenses (e.g., training, pre-opening marketing; and initial working capital), and timing of such expenditures, together with a construction cash flow analysis.

Please see the attached detailed construction budget provided by LPCiminelli.

LPCiminelli

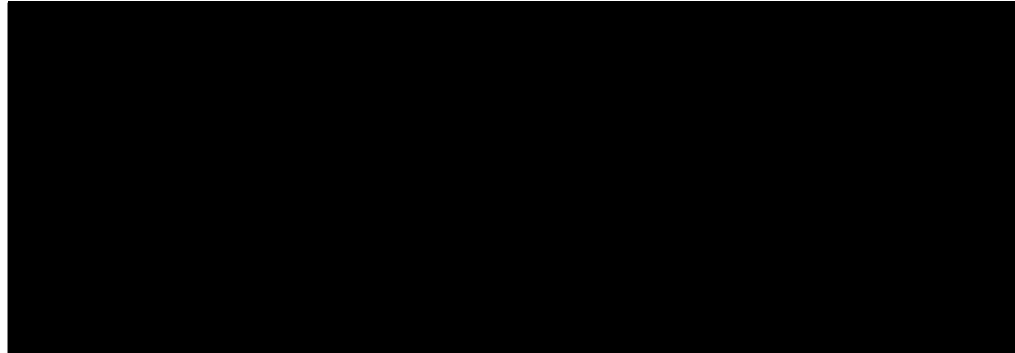
Tioga Downs Casino Resort

RFA Project Cost Summary

6/17/2015

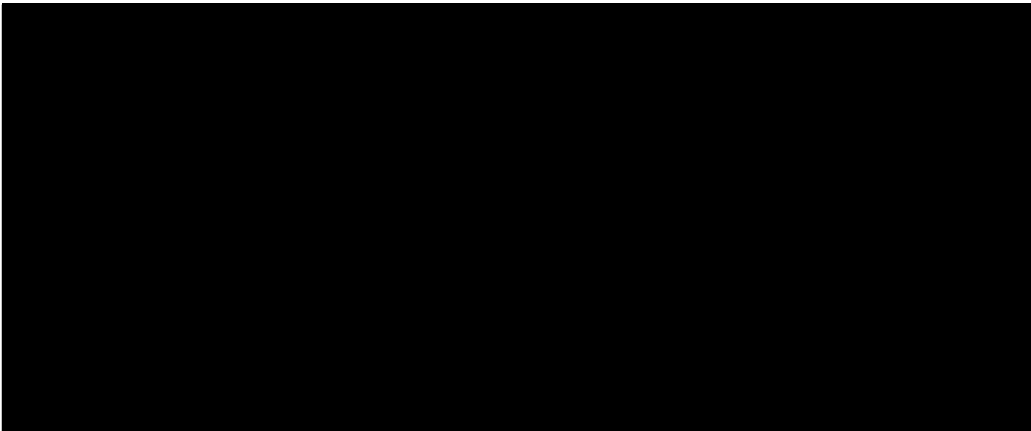
Cost Summary

Construction Costs



Construction Cost Total \$ 73,070,000

Soft Costs



Soft Cost Total \$ 33,855,000

Total RFA Project Costs \$ 106,925,000

Off Site Improvements NOT Included \$ 400,000

*The remainder of Exhibit VIII.C.19.
has been redacted in its entirety.*