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## Exhibit VIII.C.21. - Construction Jobs

*Submit as Exhibit VIII.C.21. a table indicating by trade and calendar quarter the number of construction hours, the average daily number of full time equivalent ("FTE's") workers expected to work on the project, the average monthly compensation and benefits per FTE, the average monthly total labor cost per FTE (compensation plus benefits). Provide overall and by trade the total construction hours, FTEs, compensation, benefits, and labor cost for the entire construction period.*

Attached please find LPCiminelli's preliminary matrix of construction hours by trade and calendar quarter follows.

Submit as Exhibit VIII. C.21. a table indicating by trade and calendar quarter the number of construction hours, the average daily number of full time equivalent (“FTE’s”) workers expected to work on the project, the average monthly compensation and benefits per FTE, the average monthly total labor cost per FTE (compensation plus benefits). Provide overall and by trade the total construction hours, FTEs, compensation, benefits, and labor cost for the entire construction period.

Our preliminary matrix of construction hours by trade and calendar quarter follows.

Tioga Downs  
 Estimated Jobs by Trade Classification

Exhibit VIII.C.21

Trade	Jobs	Q1	Q2	Q3	Q4	FY 16 Total	Q1	Q2	Q3	Q4	FY 17 Total	Total
[Redacted]												
		119	121	85	46	371	62	41	40	0	143	514

Trade	Rate	Hours	Q1	Q2	Q3	Q4	FY 16 Total	Q1	Q2	Q3	Q4	FY 17 Total	Total
[Redacted]													
			129,948	132,132	92,820	50,232	405,132	29,760	19,680	19,200	0	68,640	473,772

Trade	Costs	Q1	Q2	Q3	Q4	FY 16 Total	Q1	Q2	Q3	Q4	FY 17 Total	Total
[Redacted]												
		\$7,504,147.56	\$7,542,880.80	\$5,352,623.64	\$2,938,703.04	\$23,338,355.04	\$1,681,977.60	\$1,069,555.20	\$1,037,491.20	\$0.00	\$3,789,024.00	\$27,127,379.04