



Exhibit X.B.2. - Affirmative Action Plan

Submit as Exhibit X.B.2. how the Applicant and, as applicable, the Manager proposes to establish and implement an affirmative action program that identifies specific goals for the engagement of minorities, women, persons with disabilities and veterans on construction jobs and service and professional jobs during operation.

See attached Tioga Downs' Affirmative Action Program of Equal Opportunity. Also attached is LPCiminelli's plan to ensure participation of minority and women owned business in the construction phase of the project.

Affirmative Action Program

of

Equal Employment Opportunity



TIOGA DOWNS CASINO

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I. INTRODUCTION

Tioga Downs is a standardbred racing, casino and entertainment complex located in Nichols, New York. Tioga Downs opened its doors in June 2006 and employs a workforce of over 375 employees with roles related to the operation of Tioga Downs.

Tioga Downs is committed to the concept and practice of equal employment opportunity and affirmative action. Tioga Downs' commitment to equal employment opportunity and affirmative action is evidenced not only by Tioga Downs' statements as to future commitments but by the past practices of Tioga Downs.

Tioga Downs' affirmative action program is designed to assist Tioga Downs in meeting its equal employment opportunity and affirmative action responsibilities to provide equal employment opportunity to all qualified applicants and employees regardless of their race, color, gender, religion, national origin, disability, veteran status or any other status protected by federal, state or local law. This commitment extends to recruiting and hiring, training, promotion, compensation, benefits, transfer, and layoff or termination, and Tioga Downs is committed to ensuring that any barriers or impediments that may exist to the fulfillment of this commitment in any of these areas are detected, identified and addressed.

II. AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

Tioga Downs is committed to developing, maintaining and using an affirmative action program as a management tool for providing equal employment opportunity in its employment practices to all employees and applicants for employment without regard to race, gender, color, religion, national origin, disability, status as a qualified protected veterans (i.e. disabled veteran, recently separated veteran (three years), Armed Forces service medal veteran and/or other protected veteran) or any other status protected under federal, state or local law. This commitment applies to all personnel actions, such as recruitment, hiring, placement, compensation, benefits, promotions, transfers, assignments, layoffs, terminations, company sponsored training, social and recreational programs, and all other conditions and benefits of employment. This commitment also extends to prohibiting any conduct which constitutes unlawful harassment, including sexual harassment or other harassment based on race, color, religion, national origin, disability, veteran status or any other status protected by law, and maintaining established complaint, investigation and enforcement procedures administered in accordance with all applicable federal, state and local laws.

Further, Tioga Downs commits to making a reasonable accommodation for religious practices and beliefs, and to the known physical and mental limitations of qualified individuals with disabilities and qualified protected veterans, unless such accommodation would impose an undue hardship on the conduct of its business. In determining the extent of its obligation, Tioga Downs will consider business necessity and financial costs and expenses, among other factors.

Employees of and applicants to Tioga Downs will not be subject to harassment, intimidation, threats, coercion, or discrimination because they have engaged or may engage in

filing a complaint, assisting in a review, investigation, or hearing or have otherwise sought to obtain their legal rights related to any Federal, State or local law regarding equal employment opportunity.

The above commitments to equal employment opportunity are reflected, in part, in the following policies which are already in effect:

- Equal Employment Opportunities Policy;
- Americans with Disabilities Act Policy;
- General Harassment Policy;
- Definition of Sexual Harassment Policy;
- Internal Procedures to receive and investigate complaints Policy;
- Non-Retaliation Policy; and
- Open Door Policy

These policies are all contained in an Employee Handbook received by and covered with every employee at new hire orientation and at periodic training sessions provided to employees at all levels within the organization. The Equal Employment Opportunity policy is also posted at the establishment, articulated in a statement on all written and electronic applications for employment, distributed to all hiring officials, recruiters and other sources of recruitment and is required of subcontractors. All competitively filled job openings are posted internally and/or advertised externally and such postings and/or advertisements contain an equal employment opportunity statement.

Tioga Downs' EEOC Coordinator recognizes and embraces the overall general responsibility for Tioga Downs' affirmative action program and is committed to providing the necessary resources, authority and support to ensure its proper implementation and ongoing efficacy.

With support from Tioga Downs' executive team, the EEO Coordinator's responsibilities include:

- Updating annually the Affirmative Action Plan;
- Developing and maintaining policy statements, communication methods and recruiting strategies consistent with the goals and design of the Affirmative Action Plan and equal employment opportunity;
- Ensuring the existence, integrity and proper use of human resources, communications and data systems for the recording and tracking of accurate information on applicant flow, hires, promotions, terminations and other personnel actions and selection activities ("workforce data");
- Analyzing or directing the analysis of the workforce and workforce data to identify any potential problem areas in utilization, distribution, selection activity, compensation or any challenges to the efficacy or administration of the affirmative action program;

- Establishment of placement goals and action oriented programs to maintain compliance with equal employment opportunity principles and to address any identified potential problem areas;
- Development and coordination of internal audit and reporting systems to maintain and track progress and results of compliance efforts and to report them to top management;
- Work with managers and supervisors to maintain awareness and compliance with their responsibilities in support of the affirmative action program, keep them abreast of EEO/AA developments and guide and assist their identification of, and implementation of solutions to, any EEO problems they may encounter;
- Acting as a Tioga Downs liaison with enforcement agencies, linkage groups, State unemployment offices and other public and private organizations concerned with, or that may provide resources to facilitate, equal employment opportunity at the establishment;
- Conducting routine inspections to ensure the proper display of all required postings and notices.

III. ORGANIZATIONAL PROFILE

Tioga Downs will prepare a Workforce Analysis. The Workforce Analysis will present data concerning Tioga Downs' workforce. Each job title (ranked from lowest to highest paid in each department) will be listed by department and includes the following: wage range, total number of incumbents, total number of male and female incumbents, and total number of male and female minority incumbents in the following groups: White (W), Black or African American (B), Asian (A), Hispanic or Latino (H), American Indian or Alaska Native (I), Native Hawaiian or Other Pacific Islander (P) and Two or More Races (2).

IV. JOB GROUP ANALYSIS

Tioga Downs will prepare a Jobs Group Analysis. Jobs have been grouped together to form Job Groups based on similarity of content, wage rates, and opportunities for advancement. Unlike the Workforce Analysis, which examines the composition of the work force by race and sex within organizational units (departments), the Job Group Analysis examines the composition of the total workforce without regard to organizational units.

V. DETERMINING AVAILABILITY FOR MINORITIES AND WOMEN

Tioga Downs will estimate the number of qualified minorities and women available for employment in each Job Group. Availability is expressed as a percentage of all qualified persons available for employment in the Job Group. Availability determination establishes a benchmark

against which the demographic composition of Tioga Downs' incumbent workforce will be compared. The demographic statistics upon which the calculation of the Availability for each Job Group will be based will be taken from the 2010 U.S. Census Data. Separate analyses will be made for women and minorities.

In determining the Availability of minorities and females, Tioga Downs will consider the following factors:

- The percentage of minorities and women with requisite skills in the reasonable recruitment area; and
- The percentage of minorities and women among those promotable, transferable, and trainable, within the Company.

Based on patterns of actual recruitment, Tioga Downs will identify the reasonable recruitment area for each Job Group by determining the geographical area from which Tioga Downs usually seeks workers to fill the positions within that Job Group.

VI. COMPARING INCUMBENCY TO AVAILABILITY

Tioga Downs will compare the percentage of minorities, women and individuals with disabilities in each Job Group with the Availability for those Job Groups. A Placement Goal will be established when – after statistical analysis – the percentage of minorities, women or qualified individuals with disabilities employed in a particular Job Group is determined to be less than would be reasonably expected given the Availability percentages in that particular Job Group.

VII. ANNUAL PLACEMENT GOALS

Service & Professional Employees

Tioga Downs will set the Annual Placement Goal(s) in areas where it has determined that the percentage of incumbent minorities, women or individuals with disabilities employed in a particular Job Group is less than would reasonably be expected given their Availability percentage in that particular Job Group. Tioga Downs will set these Annual Placement Goals at a level equal to the Availability percentage for minorities, women or individuals with disabilities, as appropriate, for that Job Group. Tioga Downs will set such Annual Placement Goals with an understanding of and in accordance with the following principles:

- Annual Placement Goals are not rigid or inflexible quotas, nor do they set a ceiling or a floor for the employment of particular groups;
- Annual Placement Goals do not justify and are not to be used to extend a preference to any person, select a person or adversely affect any person's employment status on the basis of that person's race, color, religion, sex, or national origin;

- Annual Placement Goals do not create set-asides for specific groups and are not intended to achieve proportional representation or equal results; and
- Annual Placement Goals are not to be used to supersede merit selection principles and do not require or justify the hiring or promotion of a less qualified person in preference to a more qualified one.

Tioga Downs will make good faith efforts to attain its Annual Placement Goals.

Construction Employees

Tioga Downs has adopted placement goals established by the United States Department of Labor, Office of Contract Compliance Programs, for construction projects in the Binghamton – Elmira NY SMSA.

VIII. ACTION-ORIENTED PROGRAMS

Tioga Downs will develop and execute the following Action-Oriented Programs designed to correct any problem areas and to attain established objectives:

1. Inform prime recruiting sources of its equal employment and affirmative action policies;
2. Periodically reviews and analysis of position descriptions to ensure that they accurately reflect the essential functions of each job, are internally consistent and clearly communicate requirements and expectations for each position;
3. Identify specialized recruiting sources for minorities, women, individuals with disabilities and covered veterans, and notify those sources of Tioga Downs' new hire needs and of Tioga Downs' selection process;
4. Tioga Downs requires any search firm that the establishment uses to include minority, female, disabled and veteran candidates in their referrals on a non-discriminatory basis;
5. Tioga Downs will post all openings to be filled by outside hires, except executive and top management positions, on the New York State Department of Labor Job Bank;
6. Tioga Downs' recruitment staff will work with local area schools and colleges to apprise potential minority, female, disabled and veteran candidates of its internship program and/or job openings and to encourage students to pursue an internship and/or a position with Tioga Downs;
7. Tioga Downs will encourage employees to take courses and participate in training offered by Tioga Downs to improve their skills in their current jobs and/or prepare them for future increased responsibilities;
8. Tioga Downs will notify all employees electronically and/or by posting whenever there is a vacancy in any non-entry level hourly jobs, any salaried non-exempt jobs, and any professional and supervisory jobs up to manager level. Any employee may apply electronically for any vacancy;
9. Tioga Downs provides and broadly communicates opportunities for training and participation in training programs aimed at workforce development and enhancing advancement potential that is open to all eligible employees, including minority, female, disabled and veteran employees, on a non-discriminatory basis;

10. Tioga Downs provides career counseling and maintains mentoring systems that are available to minority, female, disabled and veteran employees to encourage their advancement within the Company; and
11. Tioga Downs focuses attention on differences in compensation within job groups and job titles to ensure that all such differences can be justified in terms of performance, length of service and other legitimate, nondiscriminatory factors and takes corrective action to address any that appear to be lacking in such justification.

IX. INTERNAL AUDIT AND REPORTING SYSTEM

Tioga Downs will develop and implement an auditing system that periodically measures the effectiveness of Tioga Downs' total Affirmative Action Program. The auditing system includes the following, which is administered by the EEO Coordinator:

1. At least annual analysis of the minority and female composition of applicants and new hires by Job Group;
2. At least annual analysis of the minority and female composition of terminated employees by Job Group;
3. At least annual analysis of the minority and female composition of employees promoted by Job Group;
4. At least annual analysis of its compensation practices;
5. (1) through (4) above are conducted to determine whether Tioga Downs' equal employment opportunity and organizational objectives are attained and are generally performed in conjunction with the establishment's annual development of its Affirmative Action Plan, although interim analyses may also be conducted to monitor progress with respect to particular goals or objectives;
6. Periodic review of job descriptions to ensure they conform to the actual job content, and to ensure the validity of all required job qualifications, with additional reviews conducted when there is a need for a change in a job's content, or a new position is created; and
7. Periodic review of electronic employment application forms and ancillary documents and communications to ensure that they are consistent with Tioga Downs' EEO policy and applicable EEO laws and regulations.

All managers will receive equal employment opportunity training. In addition, Tioga Downs will distribute on an annual basis an Affirmative Action and Equal Employment Opportunity Statement to managers affirming Tioga Downs' commitment to equal employment opportunity and affirmative action and clarifying the role they play in carrying this out.

X. REVIEW OF PHYSICAL AND MENTAL JOB QUALIFICATION STANDARDS

The physical and mental job qualifications of jobs will be reviewed periodically to ensure that, to the extent that such qualification requirements tend to screen out qualified individuals with disabilities and qualified disabled veterans, job qualifications are consistent with business

necessity and the safe performance of the job. Job qualifications will also be reviewed periodically to ensure that qualified individuals with disabilities and qualified protected veterans are not stereotyped in any manner, including that which may limit their access to any job for which they are qualified.

Tioga Downs will continue to review physical and mental job qualification requirements whenever a job is vacated and Tioga Downs intends to fill it through either hiring or promotion, and will conduct a qualifications review whenever there is a substantial change in job duties.



Local and regional involvement

LPCiminelli understands and supports the need to create robust community involvement in the Tioga Downs project. As mentioned in Exhibit VIII.B.6, LPCiminelli commits to successfully implementing a plan to ensure that certified minority and women-owned businesses (“MWBE”) are encouraged to participate in Tioga Downs.

As an Equal Employment Opportunity employer, LPCiminelli services MWBE business community through proactive and comprehensive monitoring, mentoring, training and outreach activity. Our diversity initiatives begin with a proactive organizational approach that includes a stand-alone Diversity department dedicated to achieving contractual compliance.

LPCiminelli is proud of our record in achieving diversity on our projects and we are confident will be successful in doing so at Tioga Downs. Projects that have met (or are currently meeting) diversity goals include Ralph Wilson Stadium, SUNY Cortland, Rochester City School Districts, Erie County Medical Center, the Buffalo Public Schools Reconstruction

Program, Niagara Falls Municipal Complex, U.S. Federal Courthouse, and several projects for the Seneca Nation.

Our Strategy for MWBE Participation

LPCiminelli applies a two-prong strategy for meeting diversity goals. To ensure this projects success throughout the Southern Tier of New York community, we will potentially work with any of the following organizations:

- Binghamton-Oneonta Building Trades
- WISE Women's Business Center
- Small Business Development Center (SBDC) at Binghamton University

The first strategy involves outreach and assistance efforts that take place during the design and preconstruction phases:

- LPCiminelli will provide public outreach and awareness of the project by: advertising the project and bidding in diverse news media outlets, sending email blasts through a pre-determined distribution list, hold vendor information fairs and networking event(s) for those interested, and confirm how to do business on the Tioga Downs project.
- We would identify interested and qualified businesses and individuals to: reach out to MWBE's successful on other projects, direct inquiries from individuals regarding work to appropriate trades and contractors, assist MWBE subcontractors in understanding bidding requirements, and hold office hours for contractors to view web-based drawings and speak with LPCiminelli representative(s).
- If deemed appropriate, LPCiminelli would collaborate and assist trade unions and contractors with the recruitment of qualified small business enterprise subcontractors. With this we would advocate for increased MWBE representation in the trades, and assist the trades with recruiting events and programs.

LPCiminelli does not operate this strategy in a silo. We are willing to partner with other community groups, government agencies, etc. that want to be part of efforts to help encourage MWBE participation. Hence, we are willing to take part in other organizations events to help spread the word about the opportunities at the Tioga Downs project.

In fact, the LPCiminelli team has already started the MWBE outreach on this project. We held a MWBE Networking Event on May 29, 2014 with the Tioga Downs team to generate excitement among the local subcontractors and MWBE subcontractors and suppliers. More than 100 people representing over 60 minority and women –owned businesses (MWBEs) as well as veteran-owned businesses took part in the networking event .



The second strategy, the Contract Administration and Monitoring phase, would take place during the construction phase.

During this phase LPCiminelli will:

- Create and communicate a contracting plan that encourages prime tier participation of MWBE;
- Include diversity plan and reporting requirements in front end contract documents so those bidding work fully understand project diversity expectations;
- Discuss diversity during pre-bid meetings
- Aid contractors in identifying qualified MWBE subcontractors;
- Monitor contracts for compliance with MWBE goals prior to award;
- Monitor monthly progress towards business utilization goals; provide and disseminate a



- written report and analysis of the project goals;
- Provide written and verbal notification to contractors not achieving goals set forth; and
- Request an action plan and/or remedy for non-compliant contractors.

We believe this two-prong strategy will result in the Tioga Downs project creating and maximizing opportunities while achieving diversity goals. To that end, we are confident that we can achieve a 30% aggregate in MWBE participation during the construction of this project. We also believe we can achieve a 6% workforce participation.