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.A.11.

Tioga Downs reports the following bankruptcies (voluntary or involuntary); assignments for the benefit of creditors; appointments of a receiver or custodian or similar insolvency proceeding made, commenced or pending during the past ten (10) years:

Applicant:

None

Manager:

Not applicable

Direct or indirect control of 5% or greater:

None

Casino Key Employees:

None