

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.7.b.

Please refer to the independent auditor's reports included in the audited financial statements submitted in response to Exhibit VIII.A.7.a. Also, note that American Racing & Entertainment, LLC and Tioga Downs Racetrack, LLC have not made nor have received contributions, donations, loans or any other financial transactions from a gaming entity or operator in the past five (5) years.