

TIOGA DOWNS LLC

Exhibit VIII.C.10.a. (cont.)



Rob Fitzpatrick
SVP Finance
Tioga Downs Racetrack LLC
2384 W. River Road
Nichols, NY 13812

May 28, 2014

Mr. Rob Fitzpatrick,

This is to put into writing our conversations with Jeff Gural regarding a Virgil's Real Barbecue in your location. We are excited about the idea of presenting one of the country's most successful barbecue brands to your customers.

In celebration of Virgil's twentieth anniversary, we are proud to present our first cook book; The Virgil's Road Trip Cook Book, which I have enclosed for your viewing.

Both myself and The Virgil's Real Barbecue team are excited about this project and are looking forward to working with you.

Regards,



Jeffrey Bank
CEO
Alicart Restaurant Group