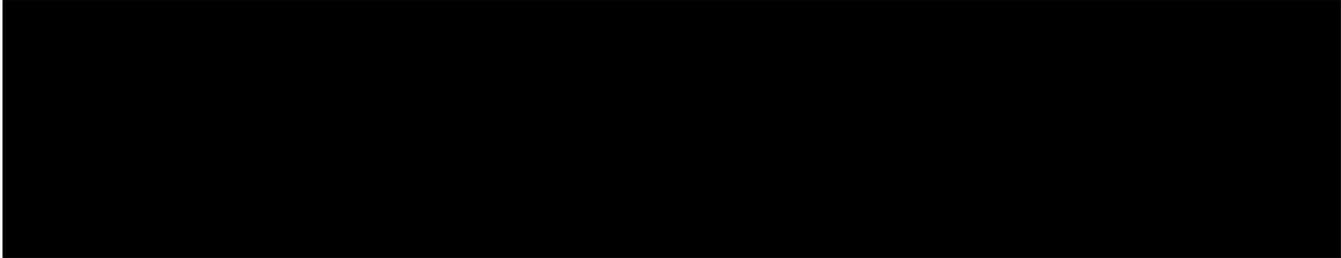


New York Gaming Facility Location Board
 Response to Request for Applications to Develop and Operate a
 Gaming Facility in New York State

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a.



Department	FTE's
Food & Beverage	195
IT	9.5
Casino Operations	205.5
Revenue Audit	6
Facilities/EVS	37
Hotel	30
Cage	34
Security	41.5
Sales	5
Finance	18.5
HR	6.5
Surveillance	20.5
Admin	15.5
Purchasing/Warehouse	9.25
Player's Club	14.5
Racing/Track	20
Marketing	15
Mutuels	11.5
FP&A	3
Pool/Slide	4
Golf Course	6.75
Total	708.5
Vendor Jobs:	
Valet	21
Subway	4.5
Owego Soft Serve	4.5
Racing	50
Total	788.50

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a



Department	FTE's
Food & Beverage	168
IT	9
Casino Operations	160
Revenue Audit	5.5
Facilities/EVS	35
Hotel	25
Cage	41
Security	40
Sales	5
Finance	18.5
HR	6
Surveillance	19.5
Admin	14.25
Purchasing/Warehouse	9.25
Player's Club	13
Racing/Track	20
Marketing	16.5
Mutuels	10
FP&A	3
Pool/Slide	4
Golf Course	6.75
Total	629.25
Vendor Jobs:	
Valet	21
Subway	4.5
Owego Soft Serve	4.5
Racing	50
Total	709.25

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a



Department		FTE's
Food & Beverage		201
IT		9.5
Casino Operations		212
Revenue Audit		5.5
Facilities/EVS		39.5
Hotel		34
Cage		40
Security		46.5
Sales		6.5
Finance		20.5
HR		7
Surveillance		21.5
Admin		16.0
Purchasing/Warehouse		11
Player's Club		16.5
Racing/Track		20.0
Marketing		20
Mutuels		12
FP&A		3
Pool/Slide		4
Golf Course		6.75
Total		752.75
Vendor Jobs:		
Valet		21
Subway		4.5
Owego Soft Serve		4.5
Racing		50
Total		832.75

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a

Job Title	Salary Range
Accounting & Payroll Manager*	
Accounting Manager*	
Accounts Payable Clerk*	
Accounts Payable Supervisor*	
ADR Attendant	
Assistant General Manager*	
Assistant Manager	
Banquet Captain	
Banquet Porter	
Banquet Server	
Barback	
Bartender	
Bench/Part Tech	
Beverage Server	
Blacksmith	
Blood Sample Collector	
Bounce House Attendant	
Bus Person	
Cage Cashier	
Cage Dual Rate Attendant	
Cage Operations Manager	
Cage Operations Supervisor	
Casino Manager	
Casino Supervisor	
Catering/Concessions Manager	
Charter	
Chief Steward	
Concession Assistant	
Concession Attendant	
Continental Breakfast Attendant	
Dealer	
Director of Human Resources	
Director of Table Games	
Dishwasher	
Drop Soft Count Associate	
Dual Rate Dealer	
Dual Rate Mutuel Teller	
Dual Rate Operations Attendant	

TIOGA DOWNS RACETRACK, LLC

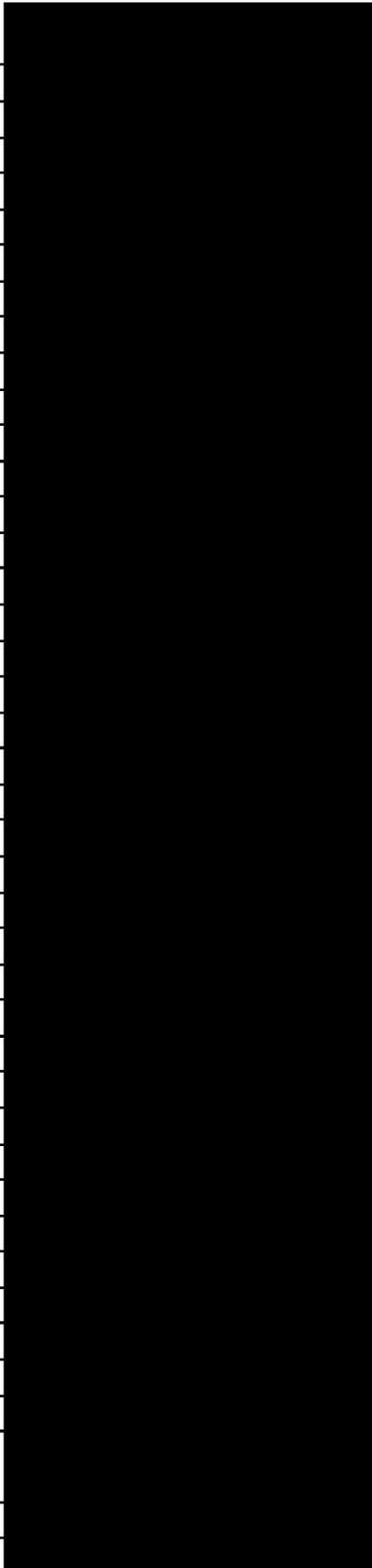
Exhibit VIII.B.7.a

Dual Rate Players Club Rep	
Electrician	
EVS Attendant	
Executive Administrative Asst	
Executive Chef	
Executive Housekeeper	
Facilities Manager	
Finance Apprentice*	
Financial Analyst*	
Food & Beverage Admin Supervisor	
Food & Beverage Supervisor	
Food Server – Catering and Buffet	
Front Desk Supervisor	
General Ledger Accountant*	
General Maintenance Engineer	
Golf Cart Attendant	
Golf Course Manager	
Guest Room Attendant	
Guest Service Rep-Front Desk	
Guest Services Manager	
Horseman’s Bookkeeper*	
Hotel Houseman	
Hotel Maintenance	
Hotel Manager	
HR Trainer	
Human Resources Assistant	
Human Resources Generalist	
Identifier	
Internal Auditor*	
IT Specialist	
IT Apprentice	
Lawyer	
Lead Baker	
Lead EVS Attendant	
Lead General Maintenance Engineer	
Lead Line Cook	
Lead Main Banker	
Lead Player’s Club Rep	
Lead Receiving Clerk	
Lead Security Supervisor	
Lead Shuttle Driver	
Lead Track Maintenance Engineer	
Line Cook	

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a

Main Banker	
Marketing & Hotel Sales Manager	
Marketing Manager	
Marketing Promotions & Entertainment Coordinator	
Marketing Service Coordinator	
Media & Public Relations	
Multi Outlet Restaurant & Bar Manager	
Mutuel Manager	
Mutuel Teller	
Operations Attendant	
Outrider	
Paddock Attendant	
Payroll Coordinator*	
PBX Operator	
PBX Operator / AP Clerk	
Player Development Host	
Player's Club Manager	
Player's Club Representative	
Player's Club Supervisor	
Poker Room Manager	
Poker Room Supervisor	
Pool Attendant	
Pool Life Guard	
Prep Cook	
President / General Manager*	
Pro Shop Attendant	
Pro Shop Manager	
Production Artist*	
Program Seller	
Promotions Attendant	
Purchasing Agent*	
Purchasing Manager*	
Race Office Assistant	
Racing Operations Manager	
Racing TV Coordinator*	
Receiving Clerk	
Recruitment Coordinator	
Regional Database Coordinator*	
Regional Director of Brand Group*	
Regional Director of Business Development & Governmental Relations*	
Regional Director of Casino Finance *	
Regional Director of Database Marketing*	



TIOGA DOWNS RACETRACK, LLC

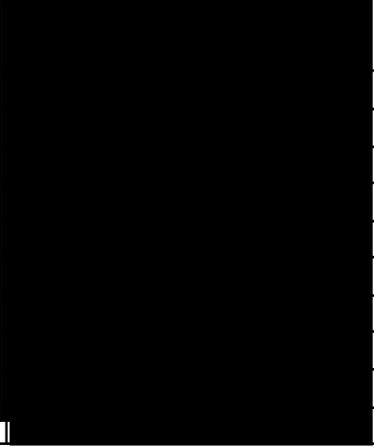
Exhibit VIII.B.7.a

Regional Director of Internal Audit*
Regional Director of IT*
Regional Director of Planning & Analysis*
Regional Director of Security*
Regional Director of Sponsorship Sales*
Regional Director of Surveillance*
Regional Graphic Designer*
Regional IT Manager*
Regional Racing Marketing Manager*
Regional Systems Administrator*
Restaurant Host/Hostess/Cashier
Restaurant Manager
Revenue Audit Manager
Revenue Auditor
Room Chef
Runner
Sales Coordinator
Security/EMT
Security Officer
Security Supervisor
Security Training Officer
Senior Director of Facilities
Senior Director of Food & Beverage
Senior General Ledger Accountant
Senior Group Sales Executive
Senior Regional Director of Finance*
Senior Regional Director of Racing*
Senior Regional Safety & Risk Coordinator*
Senior VP of Finance/CFO*
Settlement Accountant*
Shuttle Driver
Slide Life Guard
Slot Analyst
Slot Director
Slot Tech Manager
Slot Technicians
Sous Chef
Sponsorship Coordinator*
Stakes Consultant*
Starting Gate Driver
Steward
Surveillance Operator
Surveillance Supervisor



TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a

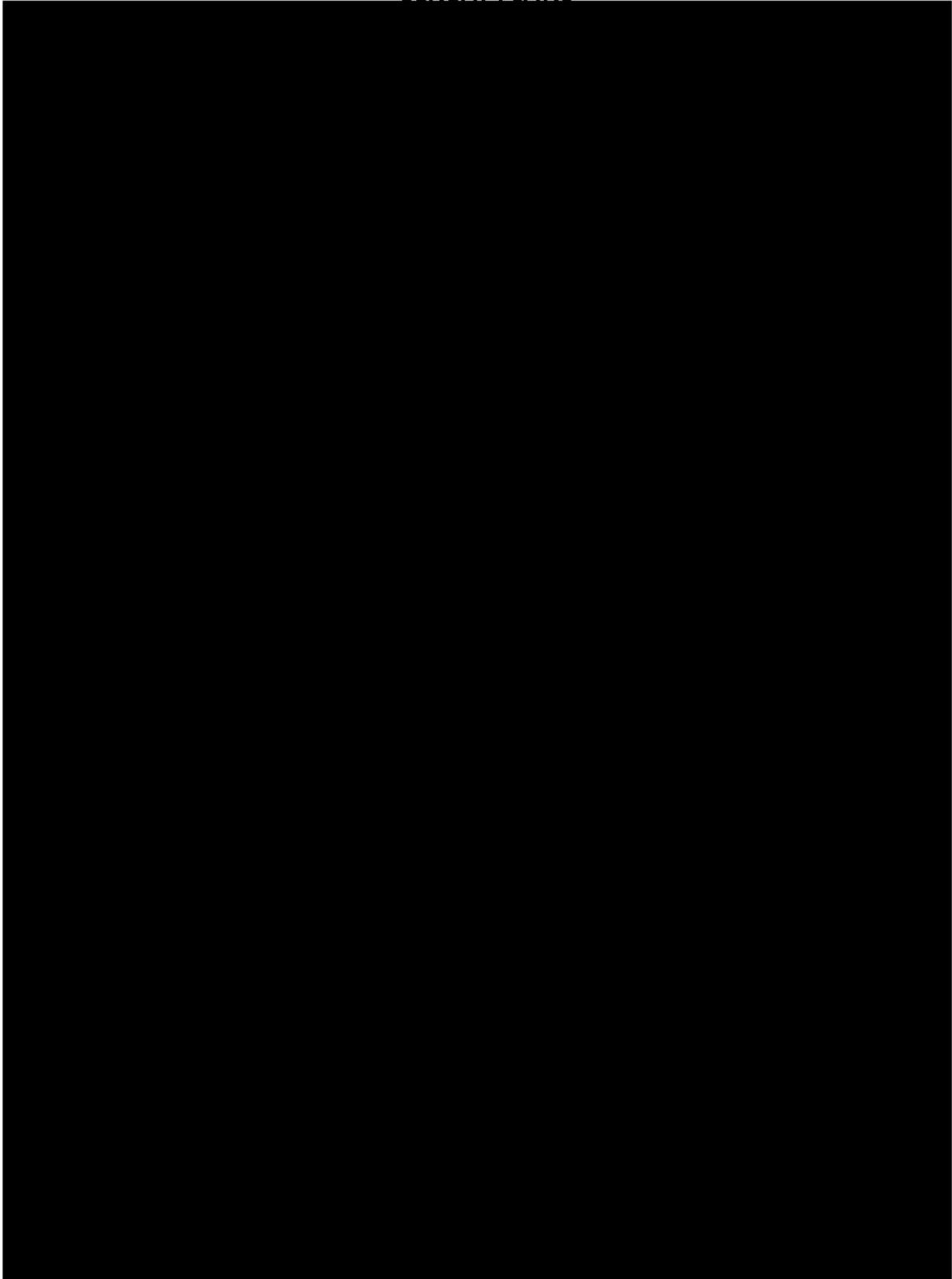
Table Games Administrator	
Table Games Floor Supervisor	
Table Games Shift Manager	
Table Games Trainer	
Track Maintenance Engineer	
Track Superintendent	
Uniform Attendant	
VIP Services Consultant	
VP of Marketing	
VP of Racing, Simulcast & Sponsorship*	
Website Coordinator*	

*Indicates an employee of American Racing & Entertainment, LLC ("ARE") who performs functions on behalf of Tioga Downs and other ARE subsidiaries.

TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a

BENEFIT PLANS



TIOGA DOWNS RACETRACK, LLC

Exhibit VIII.B.7.a