



Exhibit VIII.C.20.c. – Commencement of Construction

Submit as Exhibit VIII.C.20.c. an explanation as to how quickly after issuance of a License the Applicant would expect to commence construction of the Gaming Facility and explain conditions precedent to be satisfied prior to the Applicant being able to commence said construction.

Tioga Downs has the distinct advantage of nearly a decade of successful gaming operations in the Southern Tier, along with building a database of loyal gaming customers. Tioga Downs has completed the design of the casino expansion phase; they have approvals from the Town of Nichols; and permits in hand to begin construction **within two weeks** of receiving its license and any other required approvals from the New York State Gaming Commission.

Additionally, with recent construction on the parking ramp, construction manager LPCiminelli has recent site knowledge to hit the ground running once Tioga Downs receives approval.

The newly expanded casino portion of the project would be completed and ready to begin generating additional tax revenues for New York State 7 months following the award of the full casino license by the Commission.

Additionally, reference Exhibit VIII, C.20.a. for LPCiminelli's preliminary schedule.