



Exhibit VIII.C.7.d. – Usage and Allotment of Hotel Rooms

Submit as Exhibit VIII.C.7.d. a forecast of the number of hotel rooms that will be used for casino and other forms of marketing or reserved for gaming establishment promotions and substantiate the basis of such forecast, for example, by comparison to comparable facilities.

Please refer to the Gaming Market Assessment & Pro Forma Financial Analysis, specifically Section XII, Hotel Market Assessment, prepared by Global Gaming & Hospitality LLC & Morowitz Gaming Advisors, LLC found in response to Exhibit VIII.A.3.

As detailed in the Gaming Market Assessment & Pro Forma Financial Analysis, Tioga Downs is

expected to achieve a ratio of casino customers to non-gamers in its rooms of at least 60%.