



Exhibit VIII.C.7.f. – Plans to Differentiate Hotel From Competitors

Submit as Exhibit VIII.C.7.f. a description of any particular efforts – design, operations, and/or marketing – that are planned to differentiate the hotel from competitors and to maximize the potential of the market

The proposed Tioga Downs Hotel will differentiate itself from other hotel competitors in the market area by being an integral component of the area’s only gaming and destination resort. The primary target guests for the proposed hotel will be gaming and entertainment patrons of Tioga Downs, and those visiting the Southern Tier’s widely appreciated wineries and other distinctive local attractions. The level of service at the proposed hotel will be guest-focused and geared toward adding value to the unique experience of the expanded gaming facility. The proposed Tioga Downs Hotel will be sought out by those – in New York and in Pennsylvania - specifically searching for accommodations to enhance their experience with the gaming, entertainment, and other amenities offered at both Tioga Downs and neighboring attractions.

The banquet space proposed at the property further distinguishes the Tioga Downs hotel as it is larger than any spaces offered at other hotels in the immediate market area. This will make Tioga Downs the premiere choice for large weddings, conferences, and any meeting where overnight accommodations are desired for event guests. Travelers will also choose to stay overnight at Tioga Downs because of its gaming options and property amenities, which include multiple signature restaurants, a spa, a golf course, and harness racing.

In terms of marketing efforts, Tioga Downs has aligned itself with tourism agencies in the region to promote and increase leisure activities in the Southern Tier. Tioga Downs will continue to advertise and partner with regional tourism attractions, such as the Corning Museum of Glass, Finger Lakes Wine Country and Watkins Glen International. All of these partnerships will allow Tioga Downs to attract guests seeking a truly unique getaway.

Another factor differentiating the Tioga Downs Hotel from other hotels in the market area is that it will be managed and operated by the Tioga Downs team. This management structure ensures total customer service and satisfaction throughout the entire facility. The interior design of the hotel will tie into the county fair theme seen throughout the rest of the property. There will be custom artwork, custom color schemes, and modern trends that are not dictated by a third party hotel brand standard. This enhanced consistency will serve as a marketing advantage that will allow Tioga Downs to capitalize on its current, loyal customer base.