

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

NEW YORK CITY OFF-TRACK BETTING
CORPORATION,

Debtor.

Chapter 9

Case No. 09-17121 (MG)

ORDER FOR RELIEF

Upon consideration of New York City Off-Track Betting Corporation's ("NYC OTB") Chapter 9 Petition and a determination that NYC OTB is eligible to file for relief under chapter 9 of the US Bankruptcy Code, an Order for Relief is hereby granted in the above-captioned case.

Dated: March 22, 2010
New York, New York

SO ORDERED:

/s/Martin Glenn
UNITED STATES BANKRUPTCY JUDGE