THE ARACA GROUP

April 30, 2007

Roger Wilson 201 St. Charles Ave. Suite 114-373 New Orleans, La. 70170

Re: Senate Bill 128 and the Broadway South Initiative

Dear Governor Blanco and Members of the Louisiana State Legislature:

It is with great pleasure and interest that we write to you today in support of Senate Bill 128 and the Broadway South initiative.

As explained to us by Roger Wilson (including his discussion about the proven success of your current film incentives), SB 128 appears to offer unparalleled incentives for producers of live theatrical and musical productions to develop, premier and/or bring their shows to Louisiana. Given the range of proposed tax credits affecting all aspects of a production's cost, the legislation appears to provide a unique opportunity for producers to engage the state's extensive tourism base as a year-round audience for these shows. Furthermore, we realize there exits in certain parts of the state, state and federal tax incentives that will inspire the redevelopment of existing theaters and their adjoining properties potentially turning entire neighborhoods into theatrical and arts centers.

We also understand that, SB 128 can provide a basis for educational outreach. The bill provides incentives to producers to offer internship or paid opportunities to university students across the state. There may also be ways to support the distribution of tickets to live theatrical productions to the school children of Louisiana to enrich their educational experiences and to develop the next generation of theater goers.

We therefore offer our company's support for SB 182, and look forward in the days after its passage to exploring avenues that will potentially lead to our full involvement in a "Broadway South".

Sincerely yours,

By: Matthew Rego

Its: Authorized Signatory