Dear Chairman Abney,

I have been in the concert business here in Rhode Island for 50 years. As owner of Lupo's Heartbreak Hotel for 43 years and the Met for 32 years, I know what a struggle it is to get shows in the Providence area.

We are a secondary city in the booking world, and because of this we are commonly bypassed by touring acts. There are a finite number of available acts. Frequently an act must decide where to play a single available date, among, say, Hartford, New Haven, Portland or Providence. It is difficult to get our share of such shows.

I think this tax would be the straw that breaks the camel's back. Agencies would likely give up on Providence completely. Beyond the math, I think this tax would draw the ire of the booking agents and the bands. I also think the concert goers would be angry at not only the venues, but angry at the city government as well.

Even without this tax I fear we are in what are locally dying businesses. Such a tax would severely damage this difficult industry.

Sincerely, Rich Lupo