MITCHELL J-LANDRIEU, MAYOR

CITY OF NEW ORLEANS

April 14, 2014

Mr. Leslie Moonves CBS Headquarters 51 W. 52nd Street New York, NY 10019-6188

Dear Mr. Moonves:

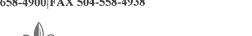
As a fan of The Late Show, I read with great interest about the recent retirement announcement from David Letterman and the subsequent discussion of the future of the show. In particular, I noticed that both New York and Los Angeles have begun making their case as to why the show should be located in their respective cities. I would like to encourage you to consider adding New Orleans to the mix.

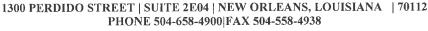
Though it may seem like an unlikely fit, New Orleans and The Late Show or its successor would be a great fit. New Orleans is a brand unto itself and is particularly attractive for the key demographic you are trying to reach. We offer you not only our unique culture and rich history, but attractive business incentives for film production.

Most importantly, filming in New Orleans makes great business sense for CBS. Today, we offer the most attractive and aggressive film tax credits, including a 30% tax credit on all qualified direct production Louisiana expenditures and an additional 5% tax credit for payroll expenditures to Louisiana residents. It's that savings to your bottom line that has propelled the creation of "Hollywood South." It is that program that made filming all of your major news and entertainment programming here during the Super Bowl 2013 a great business decision.

As Mayor and formerly the State's Lieutenant Governor, I have made the film and entertainment industry a key priority for growth. We now do more than a half billion book of business annually in the New Orleans area alone. Our success only continues to grow as we improve the workforce and our post-production assets.

According to a new report from Film L.A. in Los Angeles, in 2013, there were 18 major motion pictures filmed in Louisiana, more than both New York and California. Look no further than the Academy Awards for proof that "Hollywood South" is at its best as both 12 Years a Slave and Dallas Buyer's Club nearly swept the major awards. Lee Daniels' The Butler was also filmed right here in the New Orleans area. Hosting that kind of talent in New Orleans would likewise make it easy to facilitate interviews with the entertainment industry's biggest stars.





In order to create an ease of doing business for production, I created the Office of Cultural Economy and Film New Orleans to work directly with film productions on the permitting process, connecting productions with local crew and resources, and facilitating communication between productions and the local community.

In recent years, according to Travel & Leisure Magazine, New Orleans has become America's favorite place to visit. New Orleans as the home of The Late Show would be a great addition to this list.

I look forward to speaking with you more about why bringing the successor to The Late Show to New Orleans makes sense for CBS. I am happy to make myself available at your convenience.

Sincerely yours,

Mitchell J. Landrieu

Mayor, City of New Orleans