

Cover Sheet

Event: 2013 National Basketball Association (NBA) All-Star Game

Date: February 8-18, 2013

Location: Houston, Texas

Report Date: November 20, 2014

Post Event Analysis

2013 National Basketball Association (NBA) All-Star Game

I. Introduction

This post-event analysis is intended to evaluate the short-term tax benefits to the state through review of tax revenue data to determine the level of incremental tax impact to the state of Texas from the event. A primary purpose of this analysis is to determine the reasonableness of the initial incremental tax estimate made by the Comptroller's office prior to the event. The initial estimate is included in Appendix B.

Large events, particularly "premier events" such as this one, with heavy promotion, corporate sponsorship and spending, and "luxury" spending by visitors, will tend to create significant ripples in the local economy, and in fact, even the regional economy outside the immediate area considered in this report. The purpose of this report is to analyze the changes in tax collections during the period in which the event occurred. An analysis of tax data will shed some light on tax impact, however, several outside factors must be considered when looking at tax collections data during the time of the event. While these events might bring in a significant number of out-of-state visitors, they might also entice many in-state residents to travel and spend their dollars in this area.

Additionally, while an analysis of tax data may shed some light on tax impact, some factors must be considered when looking at tax collections data during the time of the event. The event market area is host to many national, regional and local events during any given month. These events, while they might not bring in a significant number of out-of-state visitors, might entice many in-state residents to travel and spend their dollars in this area. Additionally, by the event date in February 2013, Texas had emerged from the recession and regained many of the jobs that were lost, which boosted consumer confidence and fueled even more endogenous (local) spending, particularly when compared to the lackluster spending during the depths of the recession.

Determining the tax impact of the **2013 National Basketball Association (NBA) All-Star Game** is affected by the timing of the event, which coincides with the recovery from the economic recession. The agency's analysis shows that the sales and use tax increases in the market area were higher than the statistical model would have predicted, as well as higher than the percentage statewide increases. While some of this increase may be affected by other factors, much of it was certainly due to the event.

Determining the tax impact from an event is dependent upon how many out-of-state participants and visitors attend the event. The tax type that is the largest contributor to the economy is the sales and use tax, but the Hotel Occupancy Tax (HOT) tax most likely is the best indicator of how many out of market and out-of-state visitors an event may have attracted.

An assessment of February HOT revenues from 2002 to 2013 shows that, for the month of the event, the state received \$1,382,755 above-average collections (including adjustments for atypical fluctuations that periodically occur over any given period). Separately, a post-event study provided by the event organizer estimated that 63,000 out-of-state visitors attended the event. The agency conducted a simple analysis to determine the reasonableness of the reported out-of-state attendee number, using the following assumptions:

1. Each room would cost \$250 per day and 2 persons would be in each room; and
2. 63,000 Out-of-state participants and visitors stayed for the three nights (the event was a total of 9 nights).

This simple analysis yields an amount of approximately \$1,417,500 in additional taxes to the state, an amount in line with the initial estimate and actual increase from the analysis of state HOT taxes for the month.

Considering the attendance figure from the third-party study and actual observed HOT data, it could be inferred that the event host city experienced positive economic activity due to this event. However, it is unknown:

- How much each of these out-of-state visitors spent;
- How many nights they stayed; and thus
- Exactly how much they contributed to observed increases in tax revenues to the state from attending the event.

While the above example using HOT tax receipts provides a reasonable assessment that the event performed in line with expectations, the agency also performed additional analysis' on the various state taxes to further study the tax performance during the event period.

II. Methodology

The METF statute requires the Comptroller's office to estimate the incremental increase in taxes for both the state and any municipality (or county) that contributes local matching funds. For the purposes of this analysis, staff attempted to determine if there was a measurable change in **state** taxes due to the event. This presents challenges for two primary reasons: the size and population of the state and the fact that taxes are remitted to the state based on receipts from 30-90 day periods, depending on the tax type. The incremental tax increase in the state due to an event in a large and dynamic tax system may not be readily distinguishable from incremental changes due to other factors.

Also, measuring the actual incremental tax increase produced as a result of a particular event with accuracy requires certain information that is not readily available. The primary determinants that would be required to accurately measure the incremental increase in taxes are:

- The number of out-of-state visitors;
- The length of stay for those visitors; and
- The expenditures per day for those visitors.

Since the exact number of out-of-state visitors, length of stay, and expenditures per day is not known with certainty, our analysis relies on overall changes in tax collections to make an informed judgment as to whether the initial estimate was reasonable.

It is assumed that all attendees have limited disposable income for entertainment, and that Texas residents would likely have chosen to spend their entertainment dollars at another Texas venue or event in the absence of the event in question. While it is impossible to track all out-of-state visitors and their spending habits, a noticeable increase in taxable sales points to a positive economic impact due to a major event.

This analysis uses two methods for examining tax data.

Method 1 looks at the past 12 years of quarterly (or monthly) tax data to determine average collections for any given quarter (or month). Standard deviations are calculated and if collections for the period when the event occurred are beyond the average and standard deviation, it is assumed that an event must have pushed sales upward. The more the sales deviate from the average plus the standard deviation or outside the normal distribution, the stronger the indication of the magnitude of the impact.

Method 2 looks at only the quarter (or month) in question for the past 12 years (2002 to 2013). Based on sales subject to tax, average collections and standard deviations are calculated. Like the method described previously, if collections for the period when the event occurred are beyond the average and standard deviation, it is assumed that an event must have pushed sales upward. The magnitude of the impact can be gauged by measuring the amount of state taxes collected over the average plus the standard deviation.

The methodology used for this analysis focuses on direct taxes, since indirect and induced impacts are calculated using a dynamic modeling software package, and are dependent on the direct taxes.

The Comptroller's Office also ran statistical tests (Appendix B) on the three tax types that generated the most revenue that could be verified (Sales and Use, Hotel Occupancy, and Mixed Beverage). The test indicated at the 99 percent confidence level that the amount subject to state tax was not normal during the period that the event occurred and is statistically different from similar collections from the same time period in previous years. This statistical difference implies that the event may have been at least partly responsible for the difference in tax collection levels for the period.

Analysis

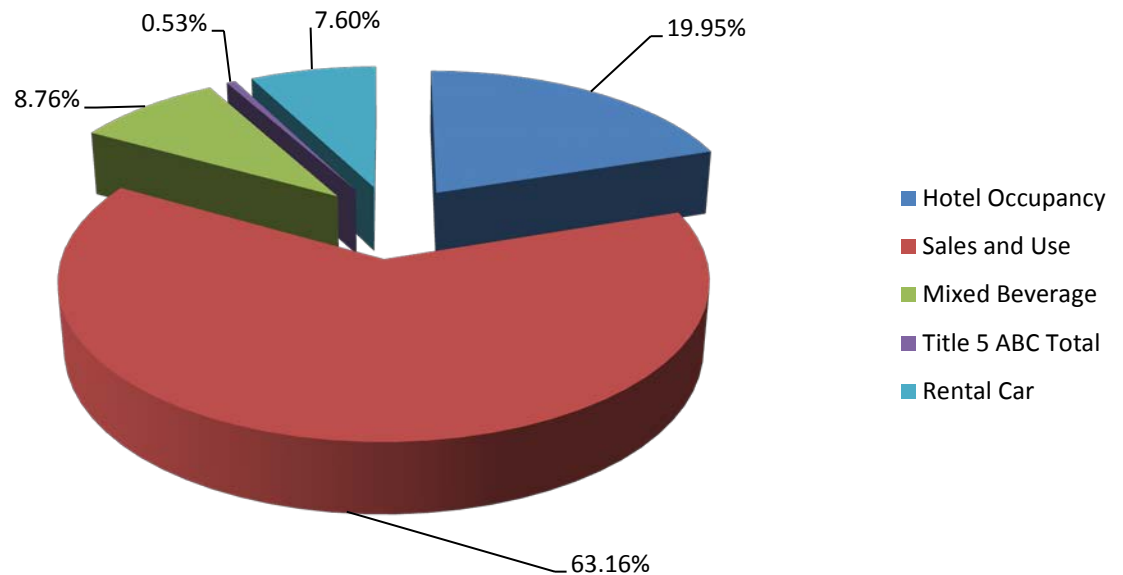
The METF statute requires that the Comptroller estimate the incremental tax increase that is expected for an event for five specific tax types:

1. Sales and Use Tax
2. Hotel Occupancy Tax
3. Rental Car tax
4. Mixed Beverage Tax
5. Title 5, Alcoholic Beverage Code tax

Of these 5 taxes, the estimate of general Sales and Use tax, Hotel Occupancy tax (HOT), and Mixed Beverage tax are the largest verifiable tax types. In the case of the event in question, the Sales and Use tax and the HOT made up roughly 63 and 20 percent respectively, while the Mixed Beverage tax made up 9 percent. The Rental Car tax made up 8 percent and the Title 5 Alcohol tax made up one-half of one percent.

Rental car taxes are paid by rental car companies at the state-wide level and are not attributable to specific geographic locations. Title 5 Alcohol taxes make up a small percentage of the overall estimate and due to the small amount, any change due to a specific event is difficult to calculate. Due to these challenges involved and relatively minor amounts of rental car tax and Title 5 alcohol, this analysis uses initial estimates and does not attempt to quantify changes in these two tax types.

II A Analysis—All Tax Types

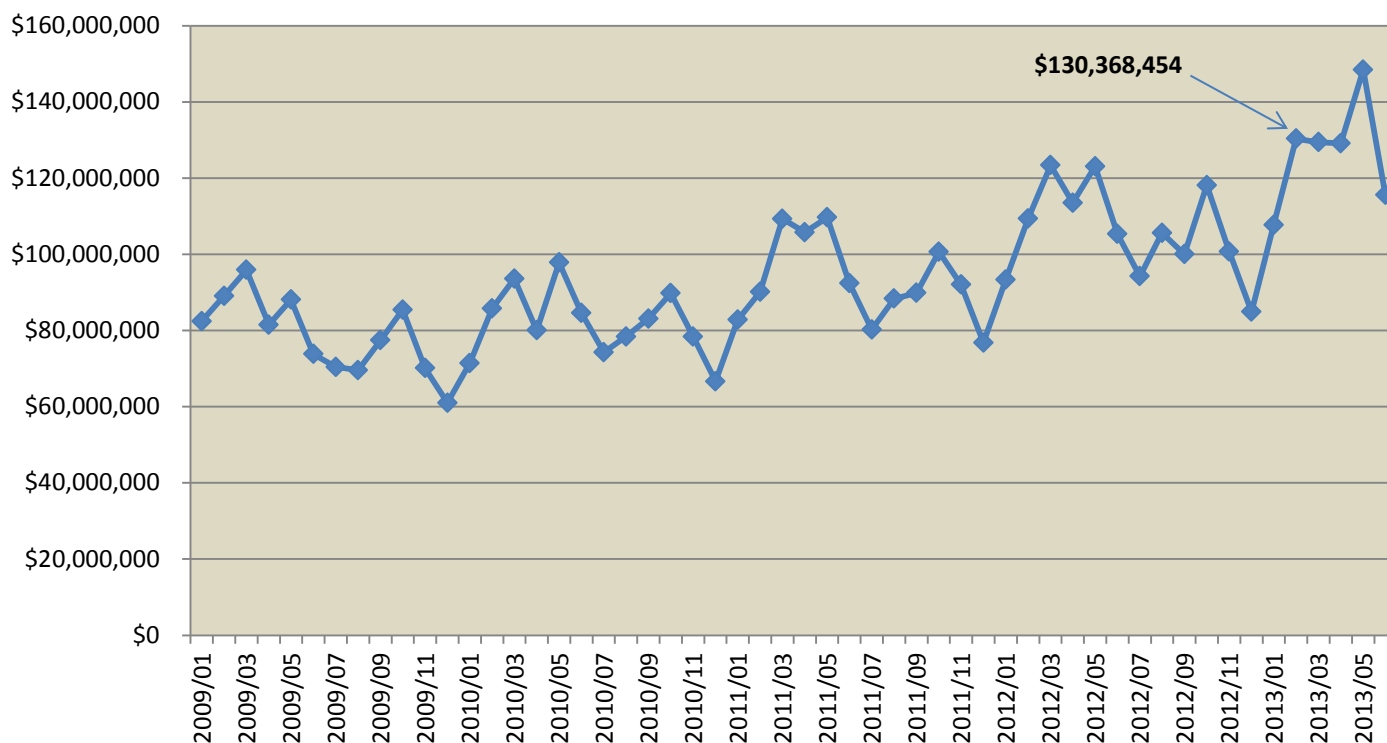


The above chart illustrates that sales tax makes up the majority of additional estimated revenue to the state from major events. **Taxes collected from sales tax, mixed beverage tax, and hotel occupancy tax make up 92 percent of the funds generated by the event for the 5 specific tax types that are addressed in the statute.**

The charts below depict HOT taxable receipts, mixed beverage tax allocations, and gross sales subject to state tax.

II B Analysis--Hotel Occupancy Tax:

Monthly Hotel Occupancy Taxable Receipts for Harris County



Source: Texas Comptroller of Public Accounts.

This graph does not represent all monthly HOT receipts, but only those that are taxable. The dollar value that corresponds to any one month represents the HOT taxable receipts that are attributable to that month. This graph includes HOT taxable receipts for the event market area.

The average HOT taxable receipts for this area from January 2002 to February 2013 were \$80,249,244 with a standard deviation of \$18,300,574. The peak in the graph represents taxable receipts of \$148,459,740 (May 2013), which is higher than any other month represented in this graph and going back to January 2002. The average taxable receipts plus the standard deviation is \$98,549,819, which is \$31,818,635 less than receipts during the month when the event occurred.

Considering only February HOT receipts for Harris County from 2002 to 2013, the average amount subject to state tax was \$86,459,491 with a standard deviation of \$20,863,050. The average taxable receipts plus the standard deviation is \$107,322,540, which is \$23,045,914 less

than receipts during the month when the event occurred. This represents additional tax revenue of \$1,382,755 during this month.

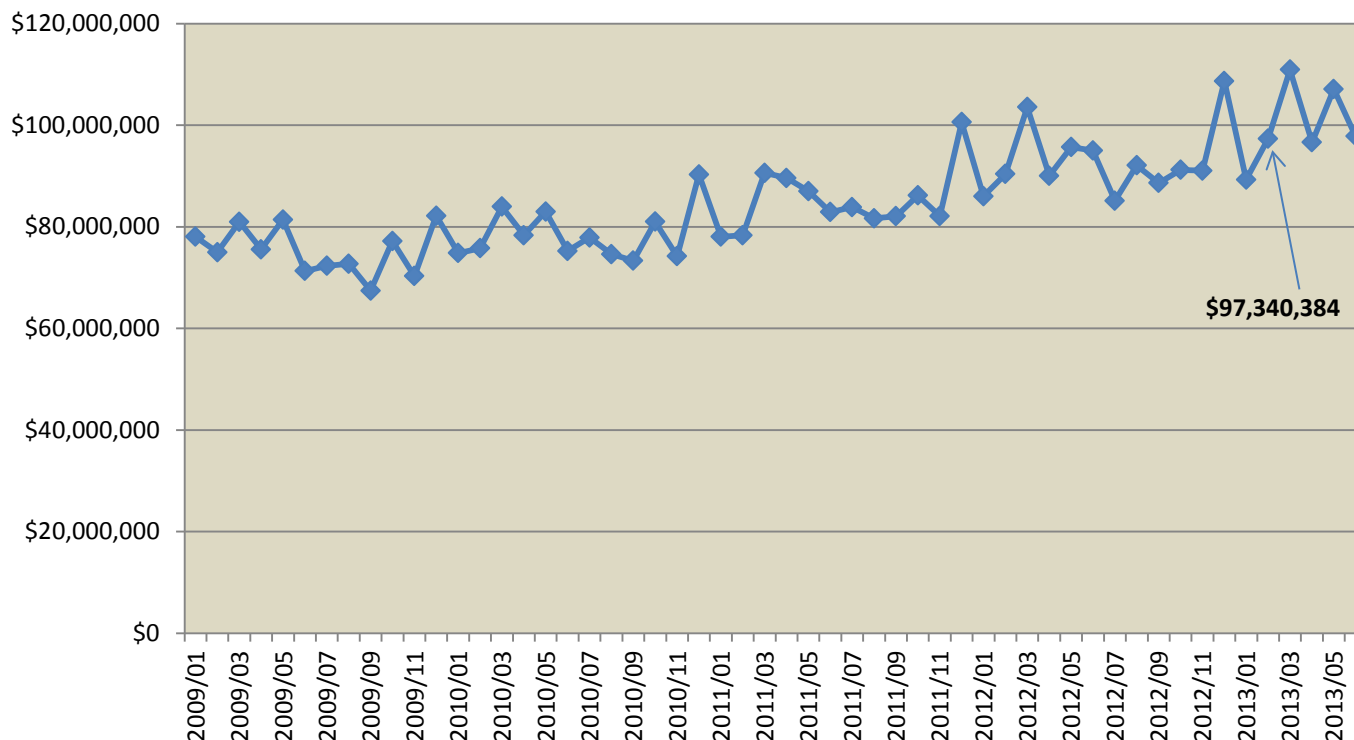
While an analysis of tax revenues might not tell how much of this spending came from out-of-state visitors, a comparison of other direct spending estimates, using different assumptions and methodologies, can help put these numbers into perspective. As stated previously, an analysis of additional HOT revenues to the state was estimated to be \$1,382,755. The initial pre-event estimate had predicted \$1,169,590 in additional HOT revenue, while a third-party post-event analysis estimated a direct spending impact to state HOT revenues of \$1,001,374.

Tax Type	Initial Estimate	Third-Party Post-Event
HOT	\$1,169,590	\$1,001,374

Considering the attendance figure from the third-party study and actual observed tax data, it could reasonably be stated that the event host city experienced positive economic activity due to this event.

II C Analysis--Mixed Beverage Tax:

Monthly Mixed Beverage Taxable Receipts for Harris County



Source: Texas Comptroller of Public Accounts.

This graph includes only historical mixed beverage taxable receipt amounts by calendar month. The monthly mixed beverage taxable amounts correspond to the month in which they were distributed. This graph includes amounts for Harris County.

The average mixed beverage total receipts for this area, from January 2002 to February 2013, were \$71,003,626 with a standard deviation of \$13,517,863. The peak in the graph represents taxable receipts of \$110,916,457 (March 2013), which is higher than any other month going back to January 2002. The average taxable receipts plus the standard deviation is \$84,521,488, which is \$12,818,896 less than receipts during the quarter when the event occurred.

The second method of analysis considered mixed beverage receipts only for the month of February for Harris County from 2002 to 2013. The average taxable receipts, which are 14 percent of gross receipts, were \$9,923,246 with a standard deviation of \$2,003,356. The average taxable receipts plus the standard deviation is \$11,926,602 which is \$1,701,052 less than receipts during the month when the event occurred. The state gets roughly 79 percent of

taxable receipts. This represents additional revenue of \$1,343,831 during the month of the event.

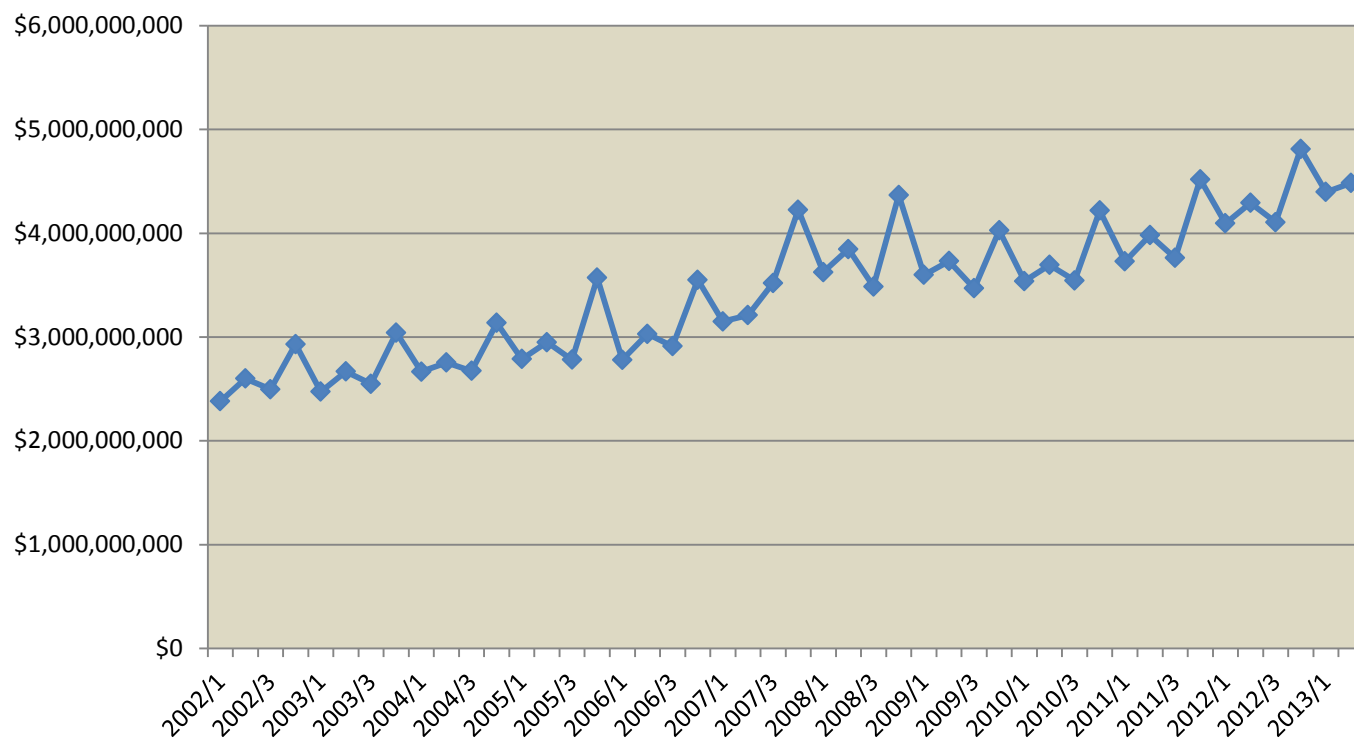
The second method of analysis of mixed beverage revenues estimated that the state received an additional \$1,343,831. The initial pre-event estimate had predicted \$513,635 in additional revenue, while a third-party post-event analysis estimated a direct spending impact to state revenues of \$829,842.

Tax Type	Initial Estimate	Third-Party Post-Event
Mixed Beverage	\$513,635	\$829,842

Considering the attendance figure from the third-party study and actual observed tax data, it could reasonably be stated that the event host city experienced positive economic activity due to this event.

II D Analysis--Sales and Use Tax:

Quarterly Gross Sales Subject to State Tax in Harris County



Source: Texas Comptroller of Public Accounts.

The graph above is the sum of taxable sales for those industries most affected by out-of-state visitors for the event market area that fall within the following 2- and 3-digit North American Industry Classification System (NAICS) code categories: NAICS code 447 (Gasoline Stations); NAICS code 448 (Clothing and Clothing Accessories Stores); NAICS code 4521 (Department Stores); NAICS code 71 (Arts, Entertainment, and Recreation); NAICS code 721 (Accommodation); and NAICS code 722 (Food Service and Drinking Places). The graph includes data only from holders of sales tax permits; businesses that sell only goods that are outside the sales tax base are not covered by these reports.

The average amount subject to sales tax for this area from 1Q 2002 to 2Q 2013 was \$3,438,290,840 with a standard deviation of \$655,276,629. The amount subject to sales tax in the quarter during when the event took place was \$4,397,365,348, which is \$303,797,879 more than the sum of the average amount subject to sales tax and the standard deviation.

The second method of analysis of sales tax data that looks at only the first quarter of each year illustrates a slightly different picture. Average collections subject to sales taxes for the industries

mentioned above for the first quarter of each year (from 2002 to 2013) were averaged. Average collections subject to sales taxes for the first quarter were \$3,268,487,538 with a standard deviation of \$656,914,641. The average plus the standard deviation is \$3,925,402,179. Collections subject to sales taxes for the first quarter 2013 were \$4,397,365,348, which is \$471,963,169 more than the average plus the standard deviation. At the state sales tax rate (6.25%), this amounts to an additional \$29,497,698 to the state as a result of increased sales.

While there clearly was increased sales tax revenue collected during the same time an event occurred in a given area, the increase is almost certainly not all due to one major occurrence (see section below titled “Texas and Houston 1st Quarter Sales Subject to Tax Indexed”).

The first method of analysis, which includes more periods of observed sales activity, produced a more conservative estimate of state sales tax revenue. Also, based on the rapid growth of the event market area in comparison to the state at large, the agency estimates that as much as 30 percent of the calculated increase may have been due to the general economic growth and other events in the region, leading to an estimate of \$13,291,157 to the state as a result of increased sales. The second method of analysis yielded an estimate of \$20,648,389 (with a 30 percent discount). This is over and above what would have been expected based on past performance. A pre-event analysis estimated that the state would receive an additional \$3,703,163 in sales and use tax due to the event, while a third-party post-event analysis estimated a direct spending impact to state revenues of \$5,000,057.

Tax Type	Initial Estimate	Third-Party Post-Event
Sales and Use	\$3,703,163	\$5,000,057

Texas and Houston 1st Quarter Sales Subject to Tax Indexed (2002 = 0)



Source: Texas Comptroller of Public Accounts.

The graph above illustrates that 1st quarter taxable sales in Houston and the state as a whole were growing at comparable rates using 2002 as a base year. In fact, from 2008 through 2012, Houston's taxable sales subject to sales and use tax actually grew at a faster rate than Texas'. While the growth in taxable sales and the corresponding tax revenue might seem uncharacteristically large for Houston and Harris County, the rest of the state was also experiencing this same growth.

The second method used to analyze the impact of the event that estimated a drastic jump in state revenues during the first quarter of 2013 can partially be explained by an overall growth in taxable sales in the state of Texas. Houston and Harris County host many events during a given quarter, and more people from in-state and out-of-state spending their dollars at these events push tax collections up. Coupled with an overall increase in taxable sales, endogenous and exogenous spending can appear to have an even greater impact on state tax revenues.

Considering the attendance figure from the third-party study and actual observed tax data, it could reasonably be stated that the event host city experienced positive economic activity due to this event.

II E Analysis--Rental Car Tax:

The state of Texas imposes a tax on motor vehicle rentals, but the rate is based on the length of the rental contract. For contracts of 1-30 days, the state rate is 10 percent of gross receipts less discount and separately stated fees for insurance, fuel, and damage assessments.

Unlike the other tax types, rental car tax is not reported to the Comptroller by location address. For example, if a corporate taxpayer has multiple locations in the state, they file one return for all gross rental tax. Taxpayers do not report to the Comptroller's Office based on location and the Comptroller's Office does not permit the taxpayer based on each location. For this reason, an examination of this tax type by location provides no useful data for these analyses.

In order to provide a complete estimate of direct-spending tax revenue from this tax type, the CPA initial estimate number was used for this post-event analysis. A third-party post-event analysis estimated a direct spending impact to state revenues of \$671,319.

Tax Type	Initial Estimate	Third-Party Post-Event
Rental Car	\$445,666	\$671,319

II F Analysis--Title V Alcoholic Beverage Code Tax:

The state of Texas also imposes a tax on the amount of alcohol that manufacturers sell to retail establishments. The tax rate varies by class on the amount of alcoholic content of beverages by class per gallon. Distilled spirits are taxed at the highest rate at \$2.40 per gallon, while beer that is 4% alcohol by volume and lower is taxed at \$0.193548 per gallon.

While wholesalers are not reporting wholesale alcohol sales by location, they do submit how much volume they sold to retail establishments. Determining how much volume each retail establishment in the event market area purchased for each class of alcohol, then deriving how much tax was paid based on the volume and class would be extensive. Therefore, given how much state revenue is derived from this tax type (less than one-half of one-percent of the total

of all taxes collected for this analysis) comparative to the other tax types, for the purpose of this analysis, the initial estimate was used. A third-party post-event analysis did not estimate a direct spending impact to state revenues from this tax type.

Tax Type	Initial Estimate	Third-Party Post-Event
Title V ABC Tax	\$31,129	NA

III. Conclusion

1. Third-Party Post-Event Analysis

Post event analysis conducted by a third-party vendor estimated economic impact based on direct spending and multiplier effects. Based on their analysis, they estimated that the total impact to the state of Texas was **\$13,269,279** in additional state tax revenues. It was estimated that total direct state taxes would increase by \$8,679,879 due to the event with induced and indirect spending adding an additional \$4,589,400.

2. Comptroller Analysis

The Comptroller estimate prior to the event was **\$11,024,720**.

Comptroller data suggest that the Houston metro area experienced increased economic activity during the event. The precise state share of this increased economic activity due to out-of-state consumption is unknown given the inability of available data to identify the amount contributed directly from out-of-state visitors. Additionally, it is worth noting that while a large metropolitan area that hosts a large event will almost certainly see a noticeable increase in tax revenues, the additional revenues are not as identifiable with smaller events. **This office concludes that the initial estimate of direct, indirect, and induced tax impact of \$11,024,720 is reasonable based on the tax increases that occurred in the market area during the period in which the event occurred.**

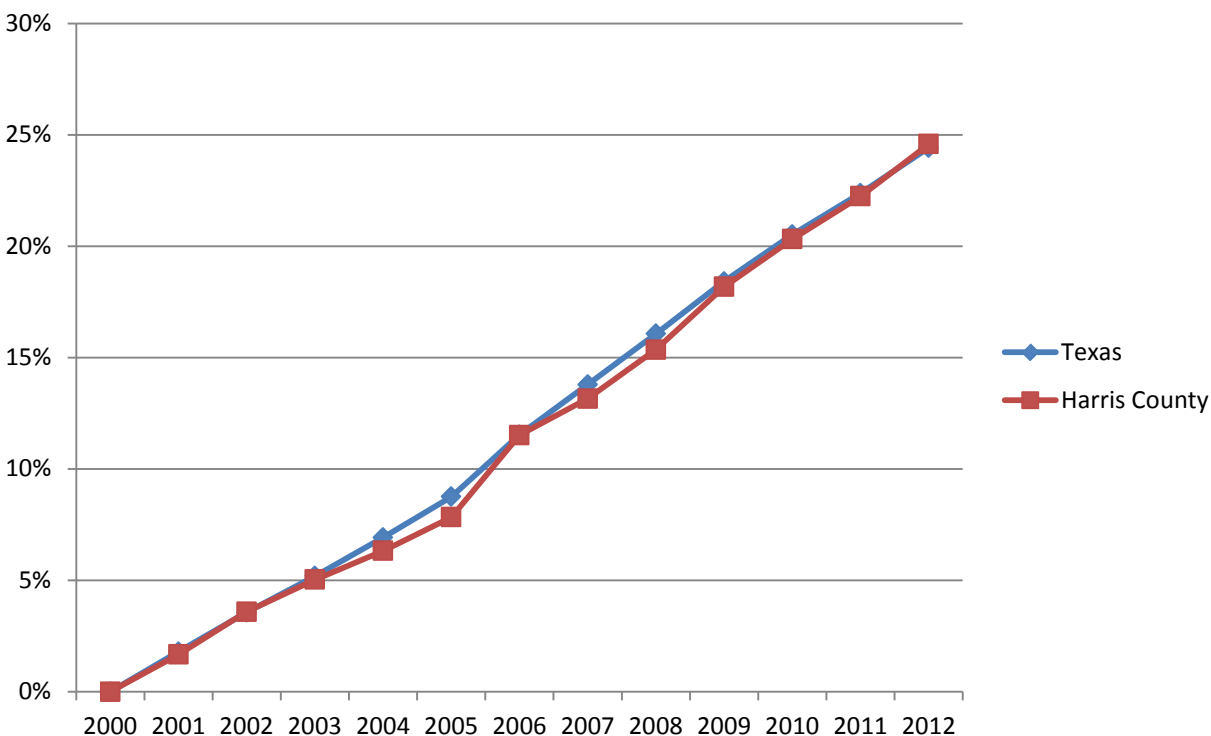
APPENDIX A

Overview of the Local Economy

While the rest of the United States was falling into a recession, the state of Texas was weathering the economic downturn better than most. Buoyed by the oil and gas industry and avoiding the housing crisis made Texas more economically viable than other states. Due in part to these and other factors, Texas experienced solid population growth over the past decade.

From 2000 to 2012, the Texas population grew at an average of roughly two percent per year. By 2012, the Texas and Harris County populations had grown by 24.42 and 24.59 percent, respectively, from their levels in 2000. The graph below illustrates the fact that Texas and Harris County populations grew at a steady pace at almost the same rate for the past twelve years. And, as the population grew, more working state residents contributed to the Texas economy.

Texas and Harris County Indexed Population Growth, 2000 = Base Year

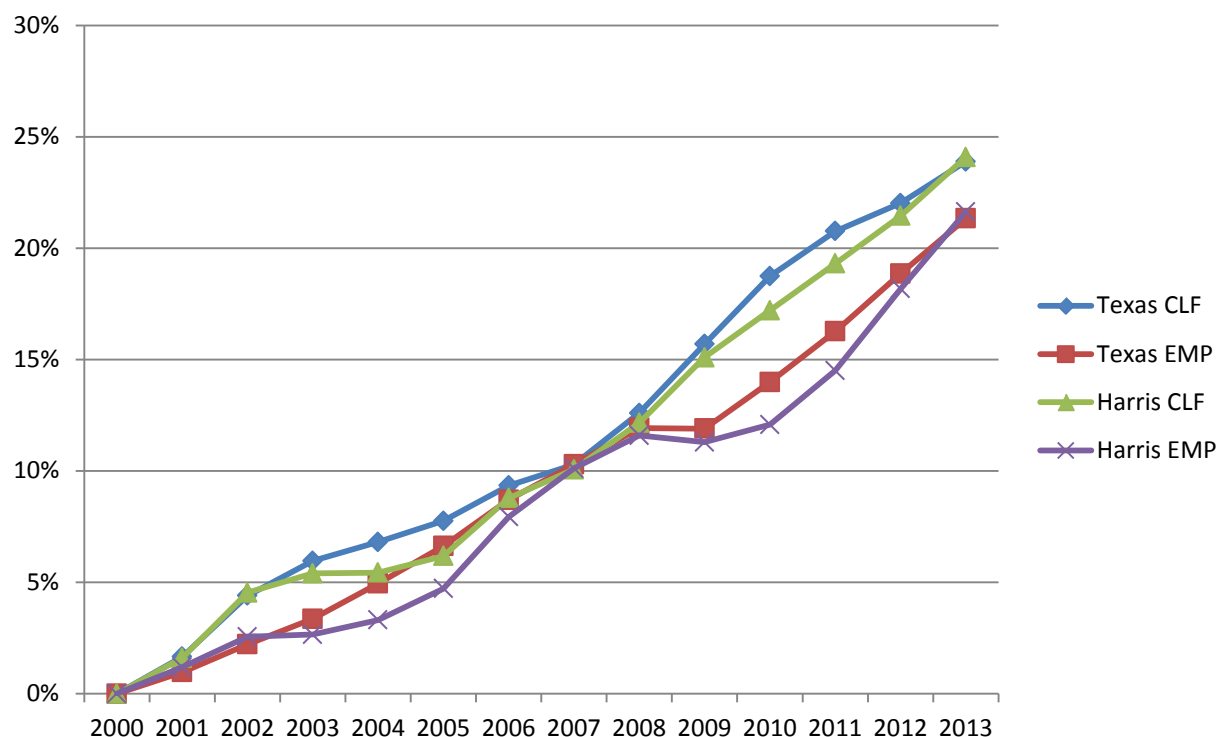


Source: U.S. Census Bureau.

The growing population created an expanding Civilian Labor Force (CLF) and more employed people in Texas and Harris County. According to the Texas Workforce Commission, from 2000 to 2013, the CLF in Texas and Harris County had grown by 23.89 and 24.09 percent respectively. While the number of employed persons grew slightly slower than the CLF, from 2000 to 2013,

employed persons in Texas and Harris County grew by 21.34 and 24.09 percent respectively. The graph below illustrates that the growth rates of Texas and Harris County CLF and employed track very close to each other. Only once during this period did the number of employed persons experience slower growth, which occurred between 2008 and 2009. The growing population and CLF provided some additional fuel to the economic engine of Texas.

Texas and Harris County Civilian Labor Force (CLF) and Employment Growth Index, 2000 = Base Year

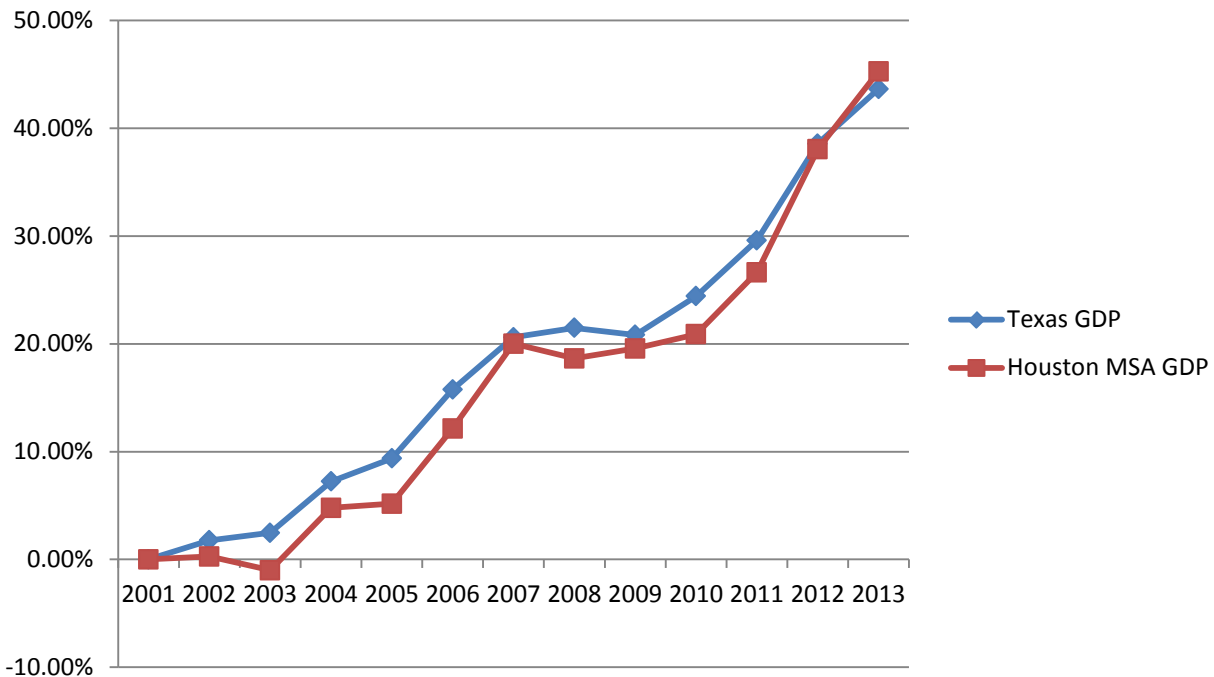


Source: Texas Workforce Commission.

One measure of output for a state or local government area is Gross State Product (GSP) or Gross Regional Product (GRP). This is a measure of all of the value added by industries within the geographic area and is a counterpart to Gross Domestic Product (GDP)¹. As the population increases and more people go to work for various industries, output grows and so does the corresponding measure of GDP. The graph below illustrates that industry output in Texas and the Houston Metropolitan Statistical Area (MSA) has been on an upward trend for the past decade. While Texas and the Houston MSA experienced a few years of slower growth in output, overall growth in industrial output over this period has been similar to growth in population and CLF.

¹ For the purposes of this discussion, GSP and GRP will be referred to as GDP for the state and local area.

Texas and Houston Metropolitan Statistical Area Real GDP (2009 Chained Dollars) Growth Index, 2001 = Base Year

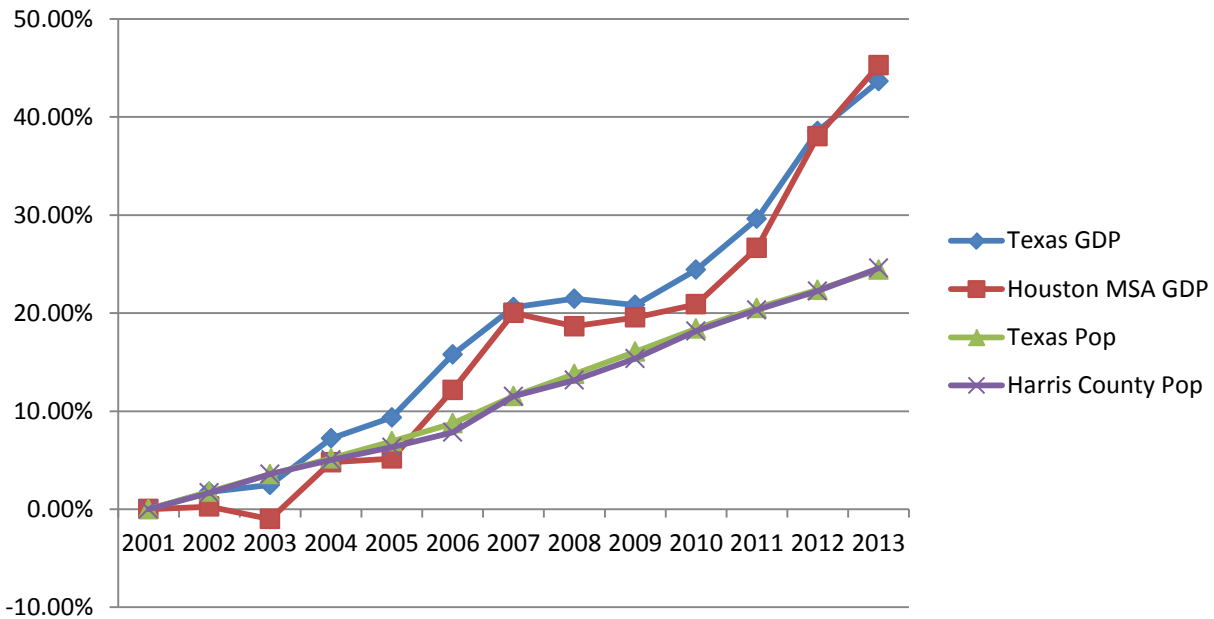


Source: U.S Department of Commerce Bureau of Economic Analysis.

When the growth index for population, CLF and GDP are compared for Texas, Harris County and the Houston MSA it becomes apparent how closely they track together over time. Growth for population and CLF is greater than 20 percent higher than the base year and better than 40 percent for GDP, which also illustrates how closely these three measures are tied together.

The graph below illustrates the previous point that the Texas, Harris County and Houston MSA population and GDP grew at similar rates over the past decade. While the population indices show a steady growth over time, the GDP indices reflect the changes that occur in a more volatile and dynamic environment like the economy. Also, the diverse economy in Texas is able to weather shocks to one or a few industry sectors and still remain viable. As one industry sheds workers and productivity, another is there to pick up some of those workers and productivity that was lost.

Growth Index for Texas, Harris County and Houston MSA for Population and Real GDP (Population base year = 2001; Real GDP base year = 2001)



Source: U.S. Census Bureau and the U.S. Department of Commerce Bureau of Economic Analysis.

While taxable sales and revenues to the state may appear to rise due to a major event, the fact is that the Texas economy has been growing in terms of output and employment for many years now. Even during the recession the Texas economy was still growing relative to where it was earlier in the same decade, though that growth occurred at a slower rate. So, it is important to remember that the Texas economy has been on an upward trend. And in a state with steady population and civilian labor force growth, it's not hard to realize steady gains in output as well.

While Houston and Harris County undoubtedly benefitted from hosting a major event, gauging that benefit within the backdrop of a growing economy can be challenging.

APPENDIX B

The tables below show the various tax types and the additional revenue amount estimates. The first table illustrates the three largest verifiable tax revenue generators and the amount estimated by three different analyses. The last three tables show the analysis of additional revenue to the state from all 5 tax types as estimated by three different methods.

Tax Type	Initial Estimate	1Q 2013 Actual minus 1Q Average and Standard Deviation (2002-13)	Third-Party Post-Event
Sales and Use	\$3,703,163	\$20,648,389	\$5,000,057
HOT	\$1,169,590	\$1,382,755	\$1,001,374
Mixed Beverage	\$513,635	\$1,343,831	\$829,842
Total	\$5,386,388	\$23,374,975	\$6,831,273

Initial Analysis (Pre-event)		
Tax Type	State Share of Tax	Percent of Total
1. Sales and Use Tax	\$3,703,163	63.16%
2. Hotel Occupancy Tax	\$1,169,590	19.95%
3. Rental Car tax	\$445,666	7.60%
4. Mixed Beverage Tax	\$513,635	8.76%
5. Title 5, Alcoholic Beverage Code tax	\$31,129	0.53%
Total	\$5,863,184	100%

1Q 2013 Actual minus 1Q Average and Standard Deviation (2002-13)		
Tax Type	State Share of Tax	Percent of Total
1. Sales and Use Tax	\$20,648,389	86.57%
2. Hotel Occupancy Tax	\$1,382,755	5.80%
3. Rental Car tax*	\$445,666	1.87%
4. Mixed Beverage Tax**	\$1,343,831	5.63%

5. Title 5, Alcoholic Beverage Code tax*	\$31,129	0.13%
Total	\$23,851,770	100%

*Initial estimate used due to how this tax is reported. See "Analysis" section (II E and II F) for further explanation.

**State share was derived using Gross Sales for February (2002-13); not quarterly.

Historical averages and standard deviations were calculated and subtracted from 2013 actual figures. The tax rate was then applied to the difference to arrive at the "State Share of Sales Tax" figure.

Third-Party Post-Event Analysis		
Tax Type	State Share of Tax	Percent of Total
Sales and Use Tax	\$5,000,057	66.64%
HOT	\$1,001,374	13.35%
Rental Car	\$671,319	8.95%
Mixed Bev	\$829,842	11.06%
Title 5 Alcohol	NA	0.00%
Total	\$7,502,592	100%

APPENDIX B

Given the historical amount subject to state tax, is it statistically feasible that the event caused the observed increase in taxable sales? A single sample test of hypothesis was conducted to answer this question. The steps used in conducting these tests for each tax type are as follows:

Sales and Use Tax:

1. Stating the hypothesis:
 - a. Null Hypothesis (H_0): The increase in the amount subject to state tax in the event market area during the time of the event is equal to what would have been expected.
 - b. Alternative Hypothesis (H_a): The increase in the amount subject to state tax in the event market area during the time of the event is not equal to what would have been expected.
2. Level of Significance (probability of rejecting H_0 when it is true): According to Lind, Marchal and Wathen², it is traditional to use the following levels of significance for the following types of studies:
 - a. 0.1 (10%) for political polling;
 - b. 0.05 (5%) for consumer research projects; and
 - c. 0.01 (1%) for quality assurance.

For the purpose of this analysis, we use the 0.01 (1% level) of significance. This means that we want to be 99% confident that the H_0 would not be rejected if it is true.

3. Test Statistic: 2-tailed, t-test is used to test for a population mean when the sample size is small.
4. Decision Rule: Reject H_0 if the estimated t value (t^*) is less than -3.106 or greater than 3.106.
5. Test

Sales and Use Tax	Are observed tax collections statistically probable?	Using Nominal Values
Hypothesis	Null (H_0)	$\mu = \$4.4$ Billion
	Alternative (H_a)	$\mu \text{ not } = \$4.4$ Billion
Level of Significance (Confidence Interval)		0.01 (99%)
Statistical Test = 2-tailed t-test		
Decision Rule	Reject H_0 if	$t^* < -3.106$
		$t^* > 3.106$
Estimated t =	t^*	5.9529

² Basic Statistics for Business and Economics (5th Edition), McGraw-Hill Irwin.

Action (result)	Reject H_0
Based on the test, the actual collections subject to state tax for the period in question is not statistically probable. This means that the sales and use tax collected for the period is not normally seen given historical data.	

Hotel Occupancy Tax (HOT):

1. Stating the hypothesis:
 - a. Null Hypothesis (H_0): The increase in the amount subject to state tax in the event market area during the time of the event is equal to what would have been expected.
 - b. Alternative Hypothesis (H_a): The increase in the amount subject to state tax in the event market area during the time of the event is not equal to what would have been expected.
2. Level of Significance (probability of rejecting H_0 when it is true): According to Lind, Marchal and Wathen³, it is traditional to use the following levels of significance for the following types of studies:
 - a. 0.1 (10%) for political polling;
 - b. 0.05 (5%) for consumer research projects; and
 - c. 0.01 (1%) for quality assurance.

For the purpose of this analysis, we use the 0.01 (1% level) of significance. This means that we want to be 99% confident that the H_0 would not be rejected if it is true.

3. Test Statistic: 2-tailed, t-test is used to test for a population mean when the sample size is small.
4. Decision Rule: Reject H_0 if the estimated t value (t^*) is less than -3.106 or greater than 3.106.
5. Test

Hotel Occupancy Tax (HOT)	Are observed tax collections statistically probable?	Using Nominal Values
Hypothesis	Null (H_0)	$\mu = \$130.4$ Million
	Alternative (H_a)	$\mu \neq \$130.4$ Million
Level of Significance (Confidence Interval)		0.01 (99%)
Statistical Test = 2-tailed t-test		
Decision Rule	Reject H_0 if	$t^* < -3.106$

³ Basic Statistics for Business and Economics (5th Edition), McGraw-Hill Irwin.

		$t^* > 3.106$
Estimated t =	t^*	7.2906
Action (result)		Reject H_0
Based on the test, the actual collections subject to state tax for the period in question is not statistically probable. This means that the hotel occupancy tax collected for the period is not normally seen given historical data.		

Mixed Beverage Tax:

1. Stating the hypothesis:
 - a. Null Hypothesis (H_0): The increase in the state share of gross receipts in the event market area during the time of the event is equal to what would have been expected.
 - b. Alternative Hypothesis (H_a): The increase in the state share of gross receipts in the event market area during the time of the event is not equal to what would have been expected.
2. Level of Significance (probability of rejecting H_0 when it is true): According to Lind, Marchal and Wathen⁴, it is traditional to use the following levels of significance for the following types of studies:
 - a. 0.1 (10%) for political polling;
 - b. 0.05 (5%) for consumer research projects; and
 - c. 0.01 (1%) for quality assurance.

For the purpose of this analysis, we use the 0.01 (1% level) of significance. This means that we want to be 99% confident that the H_0 would not be rejected if it is true.
3. Test Statistic: 2-tailed, t-test is used to test for a population mean when the sample size is small.
4. Decision Rule: Reject H_0 if the estimated t value (t^*) is less than -3.106 or greater than 3.106.
5. Test

Mixed Beverage Tax	Are observed tax collections statistically probable?	Using Nominal Values
Hypothesis	Null (H_0)	$\mu = \$10.8$ Million
	Alternative (H_a)	$\mu \neq \$10.8$ Million
Level of Significance (Confidence Interval)		0.01 (99%)

⁴ Basic Statistics for Business and Economics (5th Edition), McGraw-Hill Irwin.

Statistical Test = 2-tailed t-test		
Decision Rule	Reject Ho if	$t^* < -3.106$
		$t^* > 3.106$
Estimated t =	t^*	6.4055
Action (result)		Reject Ho
Based on the test, the state share of gross receipts for the period in question is not statistically probable. This means that the state share of gross receipts for the mixed beverage tax for the period is not normally seen given historical data.		

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



May 11, 2012

The Honorable Annise D. Parker
Mayor
City of Houston
P.O. Box 1562
Houston, Texas 77251

Dear Mayor Parker:

You recently submitted a request to establish a Major Events Trust Fund. Based on your certification that the statutory requirements for the establishment of a Major Event Trust Fund have been met and that the economic materials supplied by you and your staff are accurate, we have completed our analysis.

Based on our analysis, the State of Texas will realize an incremental increase in tax revenue due to this event. As per statute, a Major Events Trust Fund will be established.

- **Event – 2013 NBA All-Star Game**
- **Location / Venue – City of Houston / Toyota Center and vicinity**
- **Dates – February 8 – 18, 2013**
- **Estimated incremental increase in tax revenue to the State of Texas – \$11,024,720**
- **Local match required – \$1,763,956**
- **Total contribution to the Event Trust Fund established for this event – \$12,788,676**

On behalf of the people of the State of Texas, I applaud your work to bring this event to the state and know all the out-of-state visitors will enjoy your hospitality and come back to Texas again soon. If you have any further questions, please contact Robert Wood, director of the Economic Development and Analysis Division, by email at robert.wood@cpa.state.tx.us or by phone at 800-531-5441, ext. 3-3973.

Sincerely,

A handwritten signature in black ink, which appears to read "Martin A. Hubert", is written over a horizontal line.

Martin A. Hubert
Deputy Comptroller

cc: Robert Wood



CITY OF HOUSTON

Office of the Mayor

Annise D. Parker

Mayor

Andrew F. Icken
Chief Development Officer
P.O. Box 1562
Houston, Texas 77251-1562

Telephone - 832-393-1064
www.houstontx.gov

March 19, 2012

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Request to Initiate Major Events Trust Fund for NBA All-Star 2013

Dear Deputy Comptroller:

The City of Houston would like to announce that the NBA has selected Houston, through a highly competitive selection process involving one or more sites that are not located in the State of Texas, as the sole site for the 2013 NBA All-Star Game and related activities (collectively, the "Event") to be held February 9 - 18, 2013.

The Houston Host Committee, Inc., a Texas non-profit corporation, has been designated as the local organizing committee for the Event. The Host Committee will handle oversight of the Event, including preparation, management and coordination of the application. The City of Houston requests your office initiate and establish the major events trust fund (the "Fund") pursuant to Article 5190.14, Vernon's Texas Civil Statutes, Section 5A (the "Act") for the Event; provide a determination under Subsection (b) of the Act; and undertake the Comptroller's responsibilities and duties set forth in the Act with respect the Fund.

As you review the enclosed study, please note the favorable economic impact the Event will have on the City of Houston and Harris County. We look forward to hosting the Event in Houston and showcasing Houston's hospitality to Event visitors.

Regards,

A handwritten signature in black ink that reads "Annise D. Parker". The signature is fluid and cursive, with the first name "Annise" being the most prominent.

Annise D. Parker
Mayor

Council Members: Helena Brown Jerry Davis Ellen R. Cohen Wanda Adams Mike Sullivan Al Hoang Oliver Pennington Edward Gonzalez
James G. Rodriguez Mike Laster Larry V. Green Stephen C. Costello Andrew C. Burks, Jr. Melissa Noriega C.O. "Brad" Bradford
Jack Christie Controller: Ronald C. Green



NBA Entertainment

Ski Austin
Executive Vice President
Events & Attractions Group

March 15, 2012

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: NBA All-Star 2013 in Houston, Texas

Dear Deputy Comptroller:

We are delighted to confirm that after a highly competitive selection process (including sites not located in Texas), the National Basketball Association ("NBA") selected Houston Host Committee, Inc. to host the 2013 NBA All-Star Game and related activities ("NBA All-Star 2013") in the Houston, Texas, on February 9 – 18, 2013. The NBA All-Star Game is held only once annually, and Houston will be the sole site for the event in 2013.

NBA All-Star 2013 is a week-long celebration of basketball, featuring the most skilled and talented basketball players in the world. It will include exciting activities such as the Rookie Challenge, All-Star Practices and the skills and events of All-Star Saturday Night to be held at Toyota Center. In addition, NBA All-Star Jam Session (to be held at the George R. Brown Convention Center) will be a basketball theme park open to fans of all ages. Further, as part of NBA All-Star 2013, the NBA expects to work closely with the local community to conduct hands-on service activities designed to leave a lasting, positive impact on underserved populations in the host community. These activities will culminate with the 2013 NBA All-Star Game to be held at Toyota Center.

NBA All-Star 2013 is one of the most anticipated sporting events of the year. It will be more than a basketball game spotlighting the NBA's top players; it will be a week-long celebration used to highlight the best the NBA has to offer its guests, fans and players.

We are very excited about NBA All-Star 2013 and look forward to working with the local organizing committee and the Houston community in hosting a successful event.

Sincerely,

Ski Austin
Executive Vice President
NBA Events & Attractions

HOUSTON HOST COMMITTEE, INC.
1510 Polk Street | Houston, Texas 77002

APR 09 2012

April 4, 2012

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Major Events Trust Fund for NBA All-Star 2013 in Houston, Texas

Dear Deputy Comptroller:

On behalf of Houston Host Committee, Inc. (the "LOC"), a Texas non-profit corporation, I am pleased to submit the enclosed economic impact report prepared by Marketing Information Masers, Inc., which provides information related to the amount of incremental increase in tax receipts attributable to the 2013 NBA All-Star Game and related activities (collectively, "All-Star 2013") to be held in Houston, Texas.

All-Star 2013 will be a week-long celebration of basketball during February 9 – 18, 2013, featuring the most skilled and talented basketball players in the world. The Rookie Challenge, All-Star Practices and the events of All-Star Saturday Night will be held at Toyota Center. In addition, NBA All-Star Jam Session will be held at the George R. Brown Convention Center. These activities will culminate with the 2013 NBA All-Star Game to be held at Toyota Center.

We request that your office provide a determination under Subsection (b) of the Article 5190.14, Vernon's Texas Civil Statutes, Section 5A (the "Act") and initiate and establish the Major Events Trust Fund (the "Fund") for All-Star 2013.

We are very excited about hosting All-Star 2013 in Houston.

Sincerely,



Thaddeus Brown
President

Encl.

**MARKETING
INFORMATION
MASTERS, INC.**

3755 Avocado Blvd.

Suite 442

La Mesa, CA

91941

619.741.6058

Fax 619.741.6073

info.masters@cox.net

**REVENUE AND TAX ESTIMATES
REGARDING THE NATIONAL
BASKETBALL ASSOCIATION'S
2013 ALL-STAR EVENT
ESTIMATES FOR THE STATE OF TEXAS
AND THE CITY OF HOUSTON**

Prepared for:

**Houston Host Committee, Inc.
1510 Polk Street
Houston, Texas 77002**

Prepared by:

**MARKETING INFORMATION MASTERS, INC.
3755 Avocado Blvd., # 442
La Mesa, CA 91941
(619) 741-6058
info.masters@cox.net**

April 4, 2012

Copyright © All Rights Reserved

TABLE OF CONTENTS

	Page
I. INTRODUCTION	1
II. NBA ALL-STAR COMPETITIVE BIDDING PROCESS AND VARIETY OF NBA ALL-STAR EVENTS	2
III. ECONOMIC BENEFITS	4
IV. SOURCES OF DATA USED IN ESTIMATING TAXES	7
V. TAX REVENUE ESTIMATES	10
VI. ECONOMIC IMPACT COMPONENTS	13
VII. APPENDIX – LIST OF EVENTS	19

I. INTRODUCTION

The 2013 National Basketball Association's All-Star Game and related events are scheduled for February 9 through February 18, 2013, in the City of Houston, Texas. Revenues to assist hosting this event are made possible through Tex. Rev. Civ. Stat. art. 5190.14 Section 5A ("Trust Fund Statute"), which creates guidelines and qualifications for participating in the Major Events Trust Fund. This report, prepared for Houston Host Committee, Inc. (the "HHC", or the "Host Committee"), is to provide the Texas Comptroller of Public Accounts (the "Comptroller") with information upon which to make a determination under Subsection (b) of the Trust Fund Statute.

As per the Trust Fund Statute, upon request by the municipality or county in which the game or its related events will be located, Subsection (b) requires the Comptroller to determine the incremental revenue gain from retail sales, motor vehicle rental, hotel occupancy, and mixed alcoholic beverage taxes, for state and local governments, attributable to the preparation for the presentation of the game and related events. Subsection (f) requires the Comptroller to deposit into the Major Events Trust Fund a portion of the State tax revenue not to exceed the amount determined under Subsection (b) (1) of the Trust Fund Statute in an amount equal to 6.25 times the amount of the local revenue retained or remitted.

During January 2012, the HHC contracted an independent consulting firm, Marketing Information Masters, Inc. ("Masters"), to calculate tax revenue estimates regarding the upcoming 2013 NBA All-Star Game and related events. The HHC considered Masters well qualified due to its vast prior experience in performing similar services for other host committees that have participated in State funding under the Trust Fund Statute. Specifically, Masters has conducted tax estimate studies for major sports events both in the North Texas region and in the City of Houston, including the 2004 Houston Super Bowl, the 2004 MLB All-Star event, the 2006 NBA All-Star event, the 2007 NHL All-Star event, the 2008 and the 2010 NCAA Men's Basketball South Regional, the 2010 Cotton Bowl Classic, the 2010 NBA All-Star event, 2011 Summer National Senior Games, the 2011 North Texas Super Bowl, and the 2011 Men's Final Four.

II. NBA ALL-STAR COMPETITIVE BIDDING PROCESS AND VARIETY OF NBA ALL-STAR EVENTS

The selection of Houston as the site for NBA All-Star 2013 was the result of a highly competitive process involving over five major metropolitan areas, including one outside of the United States. Annually, the NBA invites various candidate markets to participate in a selection process for the NBA All-Star event to be held two years in the future. Candidate markets submit proposals to the NBA and then enter into negotiations regarding their potential selection. Unlike some public event bidding processes, the NBA keeps its selection process highly confidential. Though confidential, it is nevertheless extremely competitive among the candidate markets, each of which actively solicits the NBA in hopes of hosting the event. The selection process concludes with a press conference by the NBA Commissioner formally announcing the site for the event.

Bidding for the NBA All-Star event has become ever more competitive as the event has grown to be vastly larger than the All-Star Game itself. Besides the Sunday All-Star Game, other official NBA-controlled events include the Friday Rising Stars Game, the Saturday Skills Night, the NBA Jam Session (to be held at the George R. Brown Convention Center) and the NBA Celebrity Game. The NBA Jam Session provides many activities, including interactive and educational exhibits, instructional clinics, autograph sessions with players and legends, entertainment, food and beverage service, as well as souvenir and memorabilia sales. Its attendance records document the ever-increasing popularity of the NBA Jam Session. About 132,000 people attended when Houston last hosted the event in 2006 and 150,000 are expected to attend Jam Session in 2013.

Beyond official NBA-controlled events, there are a multitude of unofficial events and activities in the host market during the All-Star period held by a variety of independent promoters, celebrities and NBA players. Those include comedy shows attended by tens of thousands of fans (usually held in the host market's second largest arena), corporate-sponsored events and nightly parties hosted by Hollywood celebrities and NBA players. NBA players and celebrities are involved in dozens of individual

parties each night throughout the All-Star period, including the NBA players' association party, which attracted in excess of 5,000 attendees in Houston in 2006.

The appendix of this report contains a complete list of the official NBA-controlled events to be held during the course of the All-Star period, and a list of some of the unofficial non-NBA controlled events held in Houston in 2006 and North Texas in 2010. The non-NBA lists are comprised solely of those events that voluntarily coordinated with NBA security, and thus represent only a portion of the unofficial non-NBA controlled events.

The vast majority of corporate-sponsored events and parties occur at the same time as the official NBA-controlled events. The many social gatherings also take place at concurrent times. In addition, there are musical concerts, TV and film shoots, and other media events surrounding the activities throughout the All-Star period. With few exceptions, the events described above are not sold as a package, either by the NBA or by other promoters. Many visitors will come to the host market from out-of-state to participate in one or more events; however, it is unlikely anyone would be able to attend all of the events held during the All-Star period.

Because of the myriad of official and unofficial events occurring during the All-Star period and the limited number of arena tickets available for the All-Star Game, there are far more visitors to the host market during the All-Star period that do not have a ticket to the All-Star Game than those who do. The large number of events that occur during the All-Star period expand the total event attendance and the number of out-of-state visitors to the host market. All of these official and unofficial events combine to create a unique annual NBA All-Star experience that attracts participants from across the country and around the world.

III. ECONOMIC BENEFITS

Although Masters identified a variety of revenues to be generated by the 2013 NBA All-Star Game and related events, only those revenues considered under the Trust Fund Statute are included in this report. For example, only some of the many pre-event site visits to Houston by the NBA, radio and TV broadcast media, and NBA's major sponsors' and advertisers' travel and event planners, who will be preparing for the February 2013 event, were included in the estimates. In actuality, some of these pre-event visits occur a year or more before the scheduled event. These revenues were not included because the travel-related expenditures for hotels, rental cars, meals, etc., fall outside the two-month window specified in the Trust Fund Statute.

Other examples of infusion of revenues into the local community, not included in this report, are millions of dollars in expenditures by the HHC, the Houston Rockets, the NBA, and broadcast media, for local hosting and production of the event for expenditure items such as labor and services that are not subject to tax- and fee-related products and services. This includes public transportation such as taxis and shuttle busses, as well as the hiring of local labor for assistance with set-up and broadcast of the game and related events and activities.

The 2013 NBA All-Star Game and related events are expected to generate approximately 107,700 room nights with the majority of room nights occurring over four nights, including approximately 28,100 room nights generated solely by the NBA that will span 13 nights. It is estimated that approximately 106,500 non-local residents will be drawn to Houston due to the City hosting this annual mega event, with 59% from out-of-state and 41% from Texas counties other than Harris County.

As testimony to the size of the crowd and the economic impact associated with hosting an NBA All-Star event, the following data and information are from previous NBA All-Star events. In 2006, the last time Houston hosted this event, hotel occupancy increased approximately 31% over the week (8 nights) of the event, and occupancy increased approximately 50% Thursday night through Sunday night, when comparing the

same dates in 2005 to 2006. Furthermore, hotel revenues increased by approximately 79% and by approximately 132%, respectively.

In addition, during the 2006 event, access to the local shopping mall, The Galleria, was closed by the City of Houston Police Department due to the impact of auto traffic. That is, the police cordoned a three-block radius surrounding the shopping mall in an attempt of crowd control due to visitor impact. Because this phenomenon had never occurred before or since the 2006 NBA All-Star weekend, the police are working with the Host Committee in planning for the 2013 event.

Similar experiences occurred at the 2010 NBA All-Star event hosted in Dallas, Texas. In addition, in 2010, Dallas hotels received approximately 25% of its overall monthly occupancy in just four nights, while a significant number of visitors had accommodations in other neighboring cities. Occupancy increased 61% in Dallas, when comparing the 2010 NBA All-Star weekend (4 nights) to the same dates in 2009, while hotel revenues were up approximately 123% (revenues increased approximately 143% when comparing just Friday night through Sunday night, 2009 versus 2010).

NBA All-Star events attract a significant number of visitors from out-of-state due to the NBA controlling more than 80% of all available tickets, or approximately 15,000 tickets in an 18,000-seat arena distributed to out-of-state visitors. In addition, these tickets are fairly expensive, and thus attract an affluent visitor. In Orlando, the host city for the 2012 NBA All-Star event, the least expensive ticket package was \$1,700. The local television news station, WFTV, reported that some packages cost as much as \$7,800, which must be purchased in pairs. WFTV interviewed one visitor outside the Amway Center who stated that he has attended the previous 10 All-Star events; and that on the current trip to Orlando he will spend approximately \$10,000. WFTV also reported that there were 100,000 people in downtown Orlando everyday during the weekend, "including big-name celebrities hosting parties at every bar and club in town." Orlando Officials stated that while they would not know the actual figures for weeks, they estimated that visitors spent approximately \$100 million in retail sales, hotel stays, and food. This amount does not include, among other expenditure items, corporate spending on operations, production and catered events. It was reported, "Hundreds (of people) were still inside the team

stores spending money on Monday morning," the day after the event concluded. One storeowner stated that the four-day event tripled his normal sales, "record sales every night increasing from Thursday night all the way up until (Sunday) night."

Beyond the direct economic benefits presented in this study is the worldwide exposure that comes from hosting a mega event such as the NBA All-Star Game and related events. Turner Sports (TNT) will produce the domestic broadcast coverage for the Friday Night NBA Rising Stars game, Saturday's NBA Skills Night, and the All-Star Game on Sunday. ESPN will have live coverage for four consecutive days, including the Celebrity Game and the Jam Session; and ESPN Radio will handle radio coverage. NBA TV will reach 50 million homes with around-the-clock coverage. In total, there will be 70 international TV and radio networks onsite. There will be 1,800 media covering the event, including nearly 300 international reporters from 31 countries and territories. History indicates that the All-Star event will broadcast in 215 countries and territories in 44 languages.

Furthermore, exposure will come in the form of face-to-face experiences in the local market area of the City of Houston. For approximately 125 major corporations that are corporate sponsors and advertisers of the NBA, Houston will be the chosen place for these leading U.S. and international companies to bring their top executives as well as their key clients. These people are decision makers who influence the locations of their companies' future events. While measuring the economic impact of such exposure is beyond the scope of this report, the value of such exposure is considerable.

IV. SOURCES OF DATA USED IN ESTIMATING TAXES

Masters' efforts in gathering data in order to estimate tax gains on local and state governments due to hosting an NBA All-Star event has been extensive. It began in 2005 when preparing tax estimates for the 2006 NBA All-Star event, continued in 2009 when estimating tax impacts for the 2010 NBA All-Star event, and resumed once again with current efforts relating to the 2013 NBA All-Star event. Past and current efforts included, but were not limited to, contacting NBA All-Star event-related entities located within past host cities, i.e., NBA Phoenix Suns, the New Orleans Sports Foundation, the Las Vegas Convention and Visitors Authority, and the Los Angeles Staples Center. Other past and current contacts and/or sources of input included Internet searches, and gathering data from the NBA Dallas Mavericks, the NBA Houston Rockets, the National Basketball Association's corporate offices, broadcast media covering the events, Ticketmaster, the Dallas Convention and Visitors Bureau, and the Greater Houston Convention and Visitors Bureau.

In addition to the above sources of data, specifically for the 2013 NBA All-Star event, Masters gathered input on event ticket allocations and ticket prices, venue attendance, contracted/reserved hotel room blocks and rates, concession and merchandise sales, and the NBA's and Host Committee's operation, production and hospitality budgets. These were obtained from the NBA's corporate offices, the NBA Houston Rockets, the HHC, the Greater Houston Convention and Visitors Bureau, and Smith Travel Research.

Furthermore, Masters' methodology for estimating visitors' direct spending is based on statistically valid surveys of visiting sports fans at venues for other annual major sports events and then adjusted for inflation, as was the case for determining visitor direct spending for the previous All-Star events.

In an effort to be consistent, the 2010 event's direct spending estimates, with the exception of hotel and car rental rates, were used for determining the 2013 direct spending estimates; and were inflated from 2010 to 2013 using the Comptroller's suggested method of determining inflation, i.e., Bureau of Labor Statistics' National CPI:

Consumer Price Index for All Urban Consumers (CPI-U) over time, using the Fed Index Base Formula, which equaled a 6.3% increase from 2010 to forecasted 2013.

Please note that visitor-spending data are based on intercept surveys at sports venues prior to the start of a game, and only queried visitors about their expenditures incurred up to that point in time (i.e., no anticipated spending), and therefore do not include spending at the venue. It is for this reason, plus the reason that the NBA receives some of the venue merchandise and concession revenues, that sales revenues at the venues are presented as separate line items and not included in the average daily spending of visitors. Likewise, surveys queried visitors about their ticket purchases separately due to various sports events having multiple ticketed events with varying ticket prices, in addition to many sports events having advanced tickets sales, which are purchased prior to the visitor arriving in the host city. For these reasons, ticket sales are not included in visitors' average daily spending, but are listed separately.

Other statistics and/or Comptroller guideline restrictions utilized in the estimation of tax revenues, to be generated by the 2013 NBA All-Star event, include:

- All event-related revenues from residents of the Local Market Area were eliminated prior to estimating direct spending and tax gains, and are not presented in this report;
- Tax impact on the State of Texas include only spending from event-related out-of-state residents and corporations;
- Tax impact on the Local Market Area does not include any event-related spending from Local Market Area residents;
- All revenues are event-related and retained in Texas only;
- State sales tax on revenues from out-of-state visitors' direct spending and retained by the NBA are listed separately and not included in the input-output model calculations, as per Comptroller guidelines;
- Visitor spending for "entertainment" has been reduced by 25%, and visitor spending for "ground transportation" and "other – miscellaneous" expenditure categories

have been reduced by 50%, as per Comptroller guidelines, due to not all of these types of expenditures being subject to state and local sales tax;

- Estimated revenues include all appropriate taxes as described below;
- Revenues subject to sales and use tax include a combined state and municipal tax rate of 8.25%, with 6.25% allocated to state sales tax;
- City sales and use tax rate of 1% is presented in this report as part of estimated revenues and as part of the city tax gain, while the designated MTA 1% tax rate is excluded from city tax estimates in order to comply with Comptroller guidelines;
- Hotel revenues presented in this report include a combined state and municipal hotel occupancy tax rate of 17%, with 6% allocated to state hotel occupancy tax, however, the city hotel occupancy tax rate equals 7%, with Harris County - Houston Sports Authority's 2% tax rate excluded to comply with Comptroller guidelines;
- State mixed alcoholic beverage tax of 11% has been adjusted to comply with Comptroller guidelines, using the formula of 60% of alcohol revenues taxed at 11% plus 100% of alcohol revenues at 0.4% to account for beer and wine sales, and estimated "alcohol revenues" include the formula-based tax;
- City alcohol mixed beverage tax rate of 1.5% has been adjusted to comply with Comptroller guidelines, using the formula of 60% of alcohol revenues taxed at 1.5%, to account for beer and wine sales, and estimated "alcohol revenues" include the formula-based tax;
- State car rental fee equals 10% of the car rental "base rate" and are included in the estimated car rental revenues presented in this report, however, other car rental taxes and fees are not reflected in the estimated revenues or taxes;
- Secondary gains, i.e., indirect and induced impacts, were determined using IMPLAN input-output model provided by the State Comptroller's Office.

V. TAX REVENUE ESTIMATES

The table below contains direct spending estimates from out-of-state visitors and corporations, and state tax estimates, by expenditure categories. The table on the following page contains direct spending estimates from visitors who reside outside the local market area, and city tax estimates, by expenditure categories.

Direct Spending and Tax Segmentation

State of Texas

<u>Expenditure Category</u>	<u>Direct Spending ¹</u>	<u>State Taxes ²</u>
Lodging	\$19,526,786	\$1,001,374
Restaurant	\$24,207,505	\$1,397,662
Alcohol	\$12,898,118	\$829,842
Entertainment ³	\$6,163,977	\$355,888
Ground Transportation (gas, parking, taxis, etc.) ³	\$2,289,611	\$132,195
Retail	\$21,056,613	\$1,215,740
Other - Miscellaneous ³	\$1,049,929	\$60,619
Rental Car	\$7,384,509	\$671,319
HHC, NBA, Broadcast Media, & Corp. Sponsors' Budgets ⁴		
Subject to sales tax	\$26,818,936	\$1,548,437
Subject to alcohol tax	\$3,896,930	\$250,722
Tickets & Suite Sales	\$4,751,845	\$274,356
Merchandise	\$128,177	\$7,401
Concessions	\$134,385	\$7,759
Alcohol	<u>\$63,240</u>	<u>\$4,069</u>
Total Direct Spending	\$130,370,561	
State Taxes (from Direct Spending)		\$7,757,383
Secondary Gains (multiplier effect) ⁵		\$4,589,400
Additional Event-related State Taxes ⁶		<u>\$922,496</u>
Total State Tax Revenues		\$13,269,279

¹ Direct spending is from event-related out-of-state visitors and retained in Texas, and includes all appropriate taxes, i.e., 17% hotel tax, 8.25% sales tax, 10% car rental fee, and alcohol formula-based tax.

² State tax rates: 6% hotel tax, 6.25% sales tax, 10% car rental fee, and alcohol formula-based tax.

³ Entertainment revenues were reduced by 25%, and Ground Transportation and Other - Miscellaneous revenues were reduced by 50%, because not all expenditures in these categories are subject to sales tax as per Comptroller guidelines.

⁴ Budgets for the preparation and presentation of the event. HHC budget does not include bid expenses or capital improvements.

⁵ Secondary gains were determined using IMPLAN input-output model.

⁶ State tax gain from out-of-state visitors' event-related purchases that are NBA retained revenues.

Direct Spending and Tax Segmentation
Local Market Area

<u>Expenditure Category</u>	<u>Direct Spending</u> ¹	<u>City Taxes</u> ²
Lodging	\$26,577,981	\$1,590,136
Restaurant	\$36,006,235	\$332,621
Alcohol	\$19,451,373	\$160,903
Entertainment ³	\$9,116,329	\$84,216
Ground Transportation (gas, parking, taxis, etc) ³	\$3,436,217	\$31,743
Retail	\$30,856,601	\$285,049
Other - Miscellaneous ³	\$1,515,195	\$14,665
HHC, NBA, Broadcast Media, & Corp. Sponsors' Budgets ⁴		
Subject to sales tax	\$26,818,936	\$247,750
Subject to alcohol tax	\$3,896,930	\$32,236
Tickets & Suite Sales	\$5,243,853	\$48,442
Merchandise	\$206,738	\$1,910
Concessions	\$144,500	\$1,335
Alcohol	<u>\$68,000</u>	<u>\$563</u>
Total Direct Spending	\$163,338,888	
Total City Taxes		\$2,831,569

¹ Direct spending is from event-related visitors from outside the local market area and retained in Texas, and includes all appropriate taxes, i.e., 17% hotel tax, 8.25% sales tax, and alcohol formula-based tax.

² City tax rates: 7% hotel tax, 1% sales tax, and alcohol formula-based tax.

³ Entertainment revenues were reduced by 25%, and Ground Transportation and Other - Miscellaneous revenues were reduced by 50%, because not all expenditures in these categories are subject to sales tax, as per Comptroller guidelines.

⁴ Budgets for the preparation and presentation of the event. HHC budget does not include bid expenses or capital improvements.

As seen in the two tables on the previous two pages, labeled, "Direct Spending and Tax Segmentation State of Texas" and "Direct Spending and Tax Segmentation Local Market Area," tax estimates include \$13.3 million in State taxes (i.e., \$7.8 million from direct spending, \$4.6 million from secondary gains, and \$0.9 million in state taxes from revenues retained by the NBA) according to Subsection (b) of the Trust Fund Statute, and \$2.8 million in City of Houston taxes. These taxes were derived from the following estimated total direct spending impacts, which exclude revenues retained by the NBA: \$130,370,561 (includes taxes) on the State and \$163,338,888 (includes taxes) on the local market area.

Also, according to Subsection (b) of the Trust Fund Statute, the tax revenues for the local market area, City of Houston, will be the total of local hotel occupancy tax, local sales and use taxes, and local mixed alcoholic beverage tax (a total of \$2.8 million) times 6.25. The product of 6.25 times \$2.8 million equals \$17.5 million. However, under Subsection (f) of the Trust Fund Statute, the lower ceiling of \$13.3 million establishes the deposit into the Major Events Trust Fund. This is the amount of financial assistance HHC is seeking from the State of Texas.

VI. ECONOMIC IMPACT COMPONENTS

Masters approach to estimating tax impacts caused by hosting the 2013 NBA All-Star event entailed identifying and quantifying all of the various segments of visitors, and their spending patterns, that will visit the local market area because of the event. The approach also entailed identifying and quantifying all the segments of people who will come to Houston to assist in the production and operations of the event and the corporate spending that will occur due to the event, as well as estimating the percentage of out-of-state visitors for each subgroup.

The following data and/or assumptions were utilized in estimating tax revenues for the 2013 NBA All-Star event, and visitors' average daily spending estimates are congruent to estimates for the 2010 event with three-year inflation. Furthermore, Masters is available to answer any questions that the Comptroller might have, and/or to provide greater detail regarding the information contained in this report.

- **NBA blocked rooms during "All-Star weekend"** (Thursday night through Sunday night) account for a total of 11,172 persons, which includes 875 team players, coaches, team staff, and game officials, and 1,000 NBA and production staff, for a total of 22,343 room nights ¹. (The 1,875 game-related persons are not in the ticket count). All of these visitor groups are from out-of-state and all visitor groups (average of 2 persons per group) are renting a vehicle at an average daily rate (base rate) of \$73.60. The contracted room rate, with 17% hotel occupancy tax, is \$253.55 per night. The average daily spending per person is approximately \$485 (includes hotel). Estimated revenues for this subgroup of visitors equal \$25,861,586, with state tax of \$1,553,776, and city tax of \$501,390.
- **NBA allocated tickets, but not in NBA blocked rooms, during "All-Star weekend"** (Thursday night through Sunday night) account for 5,085 people, for a total of 10,170 room nights (2 persons per room). All of these visitor groups are from out-of-state and all visitor groups are renting a vehicle at an average daily rate (base rate) of \$73.60 per day. The room rate, with 17% hotel occupancy tax, is \$265.41 per night. The average daily spending per person is \$489.76 (includes hotel). Estimated revenues for this subgroup of visitors equal \$11,891,671, with state tax of \$713,396, and city tax of \$235,427.

¹ NBA blocked room nights during All-Star Weekend include 4,033 room nights blocked at Hilton Americas - Houston

- **Remaining ticket holders** (tickets available to the public for Friday and Saturday night events, Sunday's All-Star Game, the Celebrity Game, and the NBA All-Star Practice), with local ticket holders excluded, account for 3,621 people, and consists of those staying in a hotel (85%), with friends or relatives (8%), or are day visitors (7%) to Houston. It is estimated that 44% of this subgroup is from out-of-state, and 56% are from Texas outside of Houston. Estimated revenues for this subgroup of visitors equal \$6,263,685, with state tax of \$369,425, and city tax of \$125,091. This subgroup of visitors is segmented by the type of accommodation as follows:
 - **Tickets obtained from Toyota Center or George R. Brown Convention Center for a combination of events, and staying in a hotel**, account for 3,078 non-locals, 2.8 persons per group (renting 1.4 rooms per group), and staying an average of 3.3 nights in Houston, (5,085 room nights), at an average of \$265.41 per night (including 17% hotel occupancy tax), with 85% of groups renting a car for \$73.60 (base rate) per day. The average daily spending per person is \$475.30 (includes hotel).
 - **Tickets obtained from Toyota Center or George R. Brown Convention Center for a combination of events, and staying with friends or relatives**, account for 290 non-locals, 2.8 persons per group, with 17% of groups renting a car for \$73.60 (base rate) per day, and staying an average of 3.3 nights in Houston. The average daily spending is \$213.83 per person.
 - **Tickets obtained from Toyota Center or George R. Brown Convention Center for a combination of events, and no accommodations (day-visitors)**, account for 253 non-locals, 2.8 persons per group, with 7% of groups renting a car for \$73.60 (base rate) per day, and staying one day in Houston. It is estimated that 100% of this subgroup is from Texas outside of the local market area. The average daily spending is \$117.87 per person.
- **Media** attending the All-Star event will total 1,800, of which 270 will be from the local market area and were excluded prior to revenue and tax estimates, while 76% (1,170) of the non-local media will travel from out-of-state, and 24% (360) will be from Texas other than the local market area. Non-local media will stay 4 nights, 5 days, average \$253.55 per night per room (includes 17% hotel occupancy tax), one person per room, and 82% will rent a vehicle, at a daily rate (base rate) of \$73.60. The average daily spending per person is estimated at \$624.11 (includes hotel). Estimated revenues for this subgroup of visitors equal \$4,585,701, with state tax of \$274,792, and city tax of \$116,374.
- **The multiple-day NBA Jam Session** is expected to attract 150,000 people. To avoid double counting, 11,000 people were subtracted as game-ticket holders who might want to experience Jam Session as well. In addition, 60% of the remaining

139,000 Jam Session attendees (or 83,400 people) are expected to be local residents (and therefore, not included in the revenue and tax estimates), 14% (19,460 people) will be from out-of-state (staying in a hotel), and 26% will be from Texas other than Houston (15% staying in a hotel, 6% staying at the home of a friend or relative and 5% day-visitors to the local market area). In other words, among non-local Jam Session ticketholders, it is estimated that 35% are from out-of-state, 65% are from Texas outside the local market area.

It is estimated that all of these non-local Jam Session attendees visitor groups will average 2.8 persons, and except for day visitors, will stay an average of 1.5 nights, 2.5 days. Hotel visitor groups will rent an average of 1.3 hotel rooms per group, with an average hotel room rate of \$246.90 per night (includes 17% hotel occupancy tax), and 74% of hotel visitor groups renting a vehicle for \$73.60 (base rate) per day. It is estimated that 8% of houseguests and 2% of day-visitors will rent a vehicle for \$73.60 (base rate) per day. The hotel visitor groups will average \$435.06 per day per person (includes hotel). Houseguests will average \$211.64 per person per day, and day-visitors will average \$116.55 per person per day. Estimated revenues for the subgroup of non-local Jam Session attendees equal \$46,331,895, with state tax of \$2,753,775, and city tax of \$750,905.

- **NBA pre- and post-event hotel stays** is typical for the NBA. In addition to the 22,344 room nights the NBA blocked for Thursday through Sunday of All-Star weekend, the NBA also blocked 5,731 room nights ¹ for 9 nights (10 days) surrounding the 4 nights of the All-Star Weekend, i.e., rooms are blocked at various hotel properties for up to seven nights prior to the event, and up to two night after the event concludes. There will be an average of 1.25 persons per room, or 796 people, at a contracted room rate of \$253.55 (includes 17% hotel occupancy tax), and 82% of groups will rent a car at \$73.60 (base rate) per day. The average daily spending per person is \$505.19 (includes hotel). Estimated revenues for this subgroup of visitors equal \$3,723,704, with state tax of \$221,224, and city tax of \$77,419.
- **Pre-event site visits** is another typical practice for not only the NBA staff and broadcast media, but also the NBA's agents, representatives, and 100 plus corporate sponsors' meeting and travel planners. In the two months prior to the All-Star event, the NBA will make four trips to Houston, bringing 25 people per trip. The two major broadcast media will make a combined total of eight trips bringing three people per trip, and 100 of the 125 corporate sponsors will make 2 trips each. Each pre-event site visit for the NBA, media, and corporate sponsors will average 3 nights and 4 days stay in Houston. There will be one person per hotel room at an

¹ NBA blocked room nights during pre- and post-event include 1,000 room nights blocked at Hilton Americas - Houston

average room rate of \$234.00 (included 17% hotel occupancy tax). The NBA will rent one vehicle per five persons at an average rental rate (base rate) of \$122.67 per day, and the media will rent one vehicle per three persons, at an average rental rate (base rate) of \$73.60 per day. The pre-event site visits will average \$404.71 per person per day. Estimated revenues for the subgroup of pre-event-related visitors equal \$1,131,687, with state tax of \$65,055, and city tax of \$35,386.

- **Visitors without event tickets** are a phenomenon that is observed at every major sports event, but is particularly large for some mega events such as the NBA All-Star Game. That is, visitors come to town knowing either they cannot get an event ticket or hope that they can purchase one after their arrival. Many knowledgeable sports administrators use a ratio of 2.5:1 as an estimate of how many non-ticketholders are in town for every person that has a ticket to the main attraction; in this case 18,052 Sunday All-Star game tickets.

Masters approached the measurement of this phenomenon for the 2013 NBA All-Star event by examining hotel occupancy for the eight nights in 2006 when Houston hosted its previous NBA All-Star event, and then compared it to the same dates in 2005. It was noted that hotel occupancy increased during the event by 31% compared to the previous year.

A 31% increase in occupancy over 8 nights equals approximately 107,672 room nights. The estimates of all types of ticketholders for the 2013 NBA All-Star event indicate that ticketholders will account for 79,695 room nights, which means that the event should generate an additional 27,977 room nights for those in town because of the event but who do not have an event ticket.

It should be noted that information provided by the city for the corresponding dates in 2005 indicated that the George R. Brown Convention Center had five major conventions in town that kept the convention center at near capacity, whereas in 2006, the NBA All-Star event was the only major event in town. This means that the NBA All-Star event had 31% more hotel guests than the combined draw of five conventions. However, the estimated room nights for the 2013 event was based solely on the incremental 31% increase and not on the additional room nights in 2006 that matched/replaced the five conventions in 2005.

It was estimated that this subgroup of visitors average 2 persons per room, and stay an average of 2 nights, resulting in an incremental increase of 27,977 people in town due to the event, staying in hotels, but without a ticket. This would equal a ratio of people without a ticket, to those with tickets to the main event, of 1.5:1. This makes intuitive sense as well, in that there are people who stay in private homes as well as day visitors who come to town without a ticket in order to partake in the excitement and atmosphere.

Therefore, it was estimated for this subgroup of non-ticketholders that there would be 2 persons per group that would stay an average of 2 nights, 3 days, in Houston, with an average hotel rate of \$246.90 (including 17% hotel occupancy tax). This subgroup's estimated average daily spending per person is \$453.06 (including hotel), and 90% of groups will rent a vehicle at an average rental rate (base rate) of \$73.60 per day. It was estimated that 80% of this subgroup of hotel visitors will be from out-of-state and 20% will be from Texas other than Houston. Estimated revenues for this subgroup of event-related visitors equal \$36,913,157, with state tax of \$2,221,405, and city tax of \$657,340.

- **Ticket revenues** for Friday, Saturday, and Sunday events, and suite sales, at Toyota Center (including sales tax), from out-of-state visitors and retained in Texas, equals \$4,596,431, with state sales tax of \$265,383. Revenues from non-market area visitors and retained in the market area equal \$4,799,811, with local sales tax of \$44,340. Jam Session ticket revenue from out-of-state visitors and retained in Texas equals \$155,415, with state sales tax of \$8,973. Revenues from non-market area visitors and retained in the market area equal \$444,042, with local sales tax of \$4,102. A portion of all the event ticket revenues are retained by the NBA, however, the state sales tax from out-of-state ticket purchasers that remains in Texas equals \$801,411 ¹.
- **Event merchandise** is another revenue source for the city and state. Merchandise revenues from out-of-state visitors and retained in Texas equals \$128,177 (includes sales tax), with state sales tax of \$7,401. Revenues from non-market area visitors and retained in the market area equal \$206,738, with local sales tax of \$1,910. Some merchandise revenues are retained by the NBA, however, the state sales tax that remains from out-of-state visitors equals \$41,936.
- **Event concessions — food and non-alcoholic beverages** revenues from Friday, Saturday and Sunday events at Toyota Center from out-of-state visitors and retained in Texas equals \$134,385 (includes sales tax), with state sales tax of \$7,759. Revenues from non-market area visitors and retained in the market area equal \$144,500, with local sales tax of \$1,335. Some concessions revenues are retained by the NBA, however, the state sales tax that remains from out-of-state visitors equals \$43,967. In addition, while Jam Session, Celebrity Game, and All-Star practice concession revenues are retained by the NBA, the state sales tax from out-of-state attendees remains in the state, which equals \$12,125.
- **Event concessions — alcoholic beverages** revenues from Friday, Saturday and Sunday events at Toyota Center from out-of-state visitors and retained in Texas equals \$63,240 (includes formula-based tax) with state sales tax of \$4,069.

¹ NBA collects Texas sales tax on all events' tickets upon initial sales.

Revenues from non-market area visitors and retained in the market area equal \$68,000 (includes formula-based tax), with city alcohol tax of \$563. Some concessions revenues are retained by the NBA; however, the state sales tax that remains from out-of-state visitors equals \$23,056. No alcohol is sold at the Jam Session, Celebrity Game, and All-Star practice.

- **Corporate budgets** are a major source of event-related revenues, with several corporate budgets contributing to state and local tax revenues, including the NBA, Host Committee, Turner (TNT), and ESPN broadcast TV and radio networks. These budgets are reflected in the direct spending tables in this report. The corporations were asked to provide only budget items that are subject to state and local sales and use tax. Furthermore, the budget data included in this report does not reflect the Host Committee's reimbursable bid expenses or capital improvements. Those budget items will be presented to the State under a separate cover, by the Host Committee. Collectively, corporate budgets for operations and production of the event, and catering/entertaining for their invited guests equaled \$26,818,936 in budget items related to sales tax and \$3,896,930 in the budget item related to alcohol, resulting in \$1,548,437 state sales tax, \$247,750 in city sales tax, \$250,722 in state alcohol tax, and \$32,236 in city alcohol tax.

Having studied and measured dozens of various major professional and amateur sports events' economic impact on local hosting communities, it is stated with confidence that economic impacts from these visitor magnets generate positive economic benefit to local businesses and therefore to state governments and local municipalities alike.

Under the Trust Fund Statute guidelines of measuring only incremental sales, alcohol and hotel taxes, and car rental fees, excluding other types of expenditures or visitor spending that occurs outside of the guidelines' timeframe, the 2013 NBA All-Star event is estimated to generate a \$13.3 million tax impact on the State of Texas, based on \$130.4 million in out-of-state revenues, and \$2.8 million tax impact on the hosting city, based on \$163.3 million in non-local market revenues.

VII. Appendix

List of Events



NBA ALL-STAR 2013 Schedule of Events

Internal Use Only - Subject to Change
All Times Listed are Local / Eastern Standard Time
Do Not Distribute
Updated 3.27.2013

FRIDAY, FEBRUARY 8

TBD

NBA All-Star E-Recycling presented by Sprint

Sprint Retail Store

SATURDAY, FEBRUARY 9

TBD

NBA All-Star E-Recycling presented by Sprint

TBD

WEDNESDAY, FEBRUARY 13

4:00 p.m. - 10:00 p.m.

NBA All-Star Jam Session
Team Night at Jam Session
(Private Function)

George R. Brown Convention Center

THURSDAY, FEBRUARY 14

4:00 p.m. - 10:00 p.m.

NBA All-Star Jam Session

George R. Brown Convention Center

5:00 p.m. - 6:30 p.m.

NBA FIT All-Star Youth Celebration

Jam Session
Center Court & Various Courts

TBD

Rookie / Sophomore Team Meetings

Hilton Americas

TBD

Tech Summit Tip-Off Reception

TBD



NBA ALL-STAR 2013

Schedule of Events

Internal Use Only - Subject to Change
 All Times Listed are Local / Eastern Standard Time
 Do Not Distribute
 Updated 3.27.2013

FRIDAY, FEBRUARY 15

8:30 a.m. - 12:30 p.m.	NBA All-Star Technology Summit	TBD
TBD	NBA Cares Hospital Visit	TBD
TBD	Rising Stars Practice & Media Availability	Jam Session Center Court
12:00 p.m. - 4:30 p.m.	NBA Cares All-Star Day of Service	TBD
4:00 p.m. - 10:00 p.m.	NBA All-Star Jam Session	George R. Brown Convention Center
TBD	Sprite Slam Dunk Showdown	Jam Session Center Court
TBD	Sprint NBA All-Star Celebrity Game <i>Televised on ESPN</i>	Jam Session Center Court
TBD	NBA All-Star Tip-Off	TBD
TBD	Partner Welcome Reception	TBD
8:00 p.m.	Rising Stars Challenge <i>Televised on TNT</i>	Toyota Center



NBA ALL-STAR 2013

Schedule of Events

Internal Use Only - Subject to Change
 All Times Listed are Local / Eastern Standard Time
 Do Not Distribute
 Updated 3.27.2013

SATURDAY, FEBRUARY 16

8:00 a.m.	NBA All-Star FIT Run, Walk & Dribble	TBD
8:45 a.m. - 11:00 a.m.	Newsman Breakfast	TBD
9:00 a.m. - 10:00 p.m.	NBA All-Star Jam Session	George R. Brown Convention Center
10:45 a.m. - 11:15 a.m. 11:15 a.m. - 12:30 p.m.	All-Star East & West Media Availability All-Star East & West Practice <i>Televised on NBA TV</i>	Jam Session Center Court
2:00 p.m. - 4:45 p.m.	NBA D-League All-Star Game <i>Televised on NBA TV</i>	Jam Session Center Court
7:00 p.m.	David Stern Media Availability <i>Televised on NBA TV</i>	Toyota Center
7:00 p.m.	NBA All-Star Saturday Night presented by State Farm Shooting Stars Taco Bell Skills Challenge Foot Locker Three-Point Contest Sprite Slam Dunk <i>Televised on TNT</i>	Toyota Center
Immediately following All-Star Saturday Night	Commissioner's Reception	TBD
Immediately following All-Star Saturday Night	NBA on TNT All-Star Celebration	TBD



NBA ALL-STAR 2013 Schedule of Events

Internal Use Only - Subject to Change
All Times Listed are Local / Eastern Standard Time
Do Not Distribute
Updated 3.27.2013

SUNDAY, FEBRUARY 17

8:30 a.m.	Chapel Service	TBD
9:00 a.m. - 5:00 p.m.	NBA All-Star Jam Session	George R. Brown Convention Center
10:00 a.m. - 1:00 p.m.	13th Annual NBA Legends Brunch <i>Televised on NBA TV</i>	TBD
TBD	NBA All-Star Pregame Party	TBD
TBD	Sprint Pregame Concert at NBA All-Star <i>Televised on NBA TV</i>	TBD
5:30 p.m.	Board of Governors Pregame Reception	Toyota Center
7:00 p.m.	62nd NBA All-Star Game <i>Televised on TNT</i>	Toyota Center

2006 UNOFFICIAL ALL STAR EVENTS (HOUSTON)

Event	Location	Hosted by
Wednesday, 2/15		
Welcome to Houston	Visions Night Club	Vanadon A.G. Entertainment
All Star Golf Event	Sweetwater Golf Course	
Quest Entertainment Group	Tribeca	Quest Entertainment / Isis Pages
Thursday, 2/16/06		
Zo & Magic 8-Ball Challenge	6010 Richmond Avenue	Alonzo Mourning/Magic Johnson
Celebrity Golf Tournament	12000 Alameda Road	Houston Superstar Foundation
All Star Showcase /Seminar	Club Taylor	Miko and models of Summer Bunnies
Shaquille O'Neal Players Party	Visions Night Club	Vanadon AG Entertainment
Milk Shake Party	MBAR	Paul Wall & Mike Jones
New Music Seminar Artist ^& Showcase	Club Cartel	
LL Cool J & Pepsi	The Grand Ballroom	Pepsi, LL Cool J
Friday, 2/17/06		
Nelly & The St. Lunatics	Club Derry @ Hush	Nelly & Assorted Celebs & Players
The Jump Off Party	Downtown Grand Room	
Damon Dash, Russ Corley, Omar Wilson	Fox Sports Grill	Damon Dash/ DJ Clark Kent/ Pro Keds
Club A.I.	Grand Plaza Hotel	Trina & Benny Boon
Fly & Flashy	Majestic Metro	
The Groove House	Red Cat Jazz Café	Sam Pink, Manager @ The Groove Hse
BET/ Gabrielle Union Celeb All Star Affair	University Club	Gabrielle Union
All Star Jump Off Party	Club Meridian	
Magic Johnson Party	Visions Night Club	Vanadon Entertainment
Player Party	Mbar	Carlos Castillo Houston Social
Queen Latifah & Alonzo Mourning	Club Live	TNT
Scott Gertner ^& Friends	SG SkyBar	
3 Triple Threat	Opes Lounge	Nikki Hoopz, Ester Baxter, Miss Lyric
The Crossover All Star Mixer & Party	Crome Lounge	Lana Riley
NIKE Brand Jordan (Invite only)	n/a	Jordan Brand c/o Sarah Ellison
The Black Out Party	Jillians	P-Diddy
The Rice Loft Fashion Show	Rice Lofts	
Jamie Sharper All Star	Le Strada	
Event	Location	Hosted by
Saturday, 2/18/06		
Nelly & The St. Lunatics	Club Derry @ Hush	Nelly & Assorted Celebs & Players
Club A.I. Jeans & Stilettos	Grand Plaza Hotel	Alan Iverson & Buffle the Body
NBA Fashion Explosion	Kasbah	
All Star Block Party	Texas Southern University	Boss Production
Hoop Magic All Star	Texas Southern University	
Jada's All Star Gala	The Grand Room	
Black Hollywood Block Party	Visions Night Club	Russell Simmons & Rev. Run
Swagger- Do you have it?	Renaissance Houston Hotel	
Reggaeton Party	TBD	Sony Urbana Reggaeton Artist
Jamie Foxx	Visions Night Club	Vanadon AG Entertainment
NBA Players Party	MBAR	Carlos Castillo
Erykah Badu Concert	Skybar	Scott Gertner
Michael Vic	Club Live	Vanadon AG Entertainment
Charity Fundraiser (Private Party)	Crystall Ballroom - Rice Loft	Capital Management
DJ Kid Capri	Skybar	Marcus Johnson/Scott Gertner
Tony Parkers Global Kick-off	Renaissance Houston Hotel	
The Shakedown	Oak Post Grill	Ying Yang Twins
Eva's Fashion		Eva & Free
Oni Entertainment	Vokk Party Hall	Michael Blackson
NIKE Party		MJJ/Jordan Brand
Club Ultra & The Exclusive Mansion Party		Icon Ent, H town Management, Absolute
All Fa Wheels /TIRR Foundation Brunch	The Grand Room / Invite onl	Charles Smith & Daryl Mitchell
Scott Gertner & Friends	SG Skybar	
All Star Happy Hour	Downtown Grand Room	
Upscale Wine & Dinner	Ruggles	
Players Lounge	Fox Sports Grill	
Blazers & Jeans	Omega Hall	
Comedy Show / Fastbreak	Houston Hilton	
Cufflinks & Cocktails	Houston Hobby Centerq	Que Richardson & Daniel Ewing
Mimosa Meltdown	Houston Hilton	Lloyd Hicks
All Star Players Ball	Hilton Houston Oak Park	

Event	Location	Hosted by
Sunday, 2/19/06		
2006 All Star Gospel Brunch	George R Brown Conv	Tomeka B. Holyfield
Club A.I - MVP Sunday	Grand Plaza Hotel	Allen Iverson & Buffie the Body
Club A.I - Bliss All-White VIP Lounge	Grand Plaza Hotel	Iverson
All Star Weekend "Black Out"	Yacht Club	Platinum Enterprise Group Service
Club Derry @ Hush	Hush	Nelly & Assorted Celebs & Players
Eva Longoria	Visions Night Club	Vanadon AG Entertainment
Clothing Company	MBAR	Carlos Castillo
Club Ultra & The Exclusive Mansion Party		Icon Ent, H town Management, Absolute
Video Premiere	Sports Café	Fabulous
SG Sky Bar	SG Sky Bar	Kid Capri
Fox Sports Grill	Fox Sports Grill	
The Finale	Club Suede	
Grande Finale	Visions Night Club	

2010 UNOFFICIAL ALL STAR EVENTS (DALLAS)

EVENT	LOCATION	HOSTED BY
MON. 2/8/10 - 2/11/10		
Planting Seeds of Hope School Outreach	Week long local Dallas School & Youth Program Outreach	Allan Houston Foundation & International Children Support Foundation
WED. 2/10/10		
NBA All-Star Week @ Sting	Sting Ultra Lounge, 15420 Dallas Pkwy	Meet & Greet w/Terry Crews, Kat Williams & Eva Longoria (Tentative)
The Cocoluxe: Welcome to Dallas (Part 1)	The Boardroom, 2990 Olive Street, Dallas	Hosted By Jason Terry Foundation
THUR. 2/11/10		
The All-Star Celebrity Bowl & Brunch	Splitsville Luxury Lanes, 401 CurtisMathis Way, Arlington, TX	Taraji P. Henson & Ken Hamlin (Cowboys) & Roy Williams (Bengals)
All-Star Youth Bowling Xperience	USA Bowl, 10930 ComPOSITE Drive, Dallas	hosted by Allan Houston Foundation & ICSF
NBA All-Star Week @ Sting	Sting Ultra Lounge, 15420 Dallas Pkwy	Meet & Greet w/Jamie Fox (tentative)
Girls Night Out	Plush, 1400 Main Street	Weekly Thursday Night Event
Welcome to Dallas Part 2	Lift Lounge	Jason Maxiell, Martellus Bennet, Nathan Vasher
Shaquille O'Neal Presents All Star Comedy Jam	Nokia Theater in Grand Praire TX Lift Lounge, 2404 Cedar Springs, Suite 400, Dallas, TX	Featuring Kevin Heart & More Hosted By Martelus Bennett, Nathan Vasher & Michael Huff
Welcome ll Dallas - Part 2 Baller's Nite Out		
Zo & Magic's 8-Ball Challenge	Centinncial Bldg @ Fair Park	Hosted by Queen Latifah & Dwade
Dallas All Star Jumpoff	Skye Bar, 1217 Main Street	AllStar2010 Events.com Presents
Michael Baisden's One Million Mentor Tip Off @ NBA All Star Weekend	The Tower Club, 1601 Elm Street, 48th Fl, Dallas	One Million Mentors Campaign to Save Our Kids Tour Benefit Launch Party
All-Star Weekend Kick Off Party	The Bank on Main Street	Celebrity Hosts: Josh Howard, Devin Harris & Alesha Renee (BET)
Dwayne Wade Allstar Celebrity Jump Off	Starlight Room, 603 Munger Avenue	Hosted By D-Wade
Alonzo Mourning & Magic's 8 Ball Challenge After Party	Kindal's 10333 W. Technology Blvd	Featuring Doug E. Fresh
Young Jeezy & Friends Allstar Take Over	Cirque, 1930 Pacific Avenue, Dallas	featuring Nicki Minaj, Young Money & Birdman
2010 NBA All Star Kick off Party	Aloft Hotel, 1033 Young Street, Dallas	Ed Lover's Birthday Party

FRI. 2/12/10		
8 Ball Challenge Youth Sports Conference	Emmett J. Conrad High School	Top 100 local student athletes invited to attend event.
Behind The Bench "Touching a Life" Luncheon	Sheraton Dallas Hotel, 400 North Olive Street, Dallas TX	Honoring Michelle Ebanks (Pres) & Angela Burt-Murray, (E&C) Essence Magazine
Nelly's Celebrity Pin-Down	300 Dallas	Celebrity Bowling Event
NBA All-Star Week @ Sting	Sting Ultra Lounge, 15420 Dallas Pkwy	Meet & Greet w/ Lebron James, Rhianna, Drake & Jay-Z (Tentative)
Dallas 2010 All Star Weekend Welcome & Watch Party	Old Red Museum of Dallas	Taste Of Texas Event
1st Annual Global Village Xperience Concert	OCBF Performing Arts Center, 1821 W. Camp Wisdom Road, Dallas	Hosted by Allan Houston Legacy & Dwight Howard Foundations
"Ball 'Til U Fall" All Star Party	Club Iniquity, 10821 Composite Dr	Celebrity Guest: Tank, Kid Capri, Biz Markie & DJ Bink, hosted by D-Town Records & 1s Line Entertainment
All Star Red Carpet Hanger Party (Private)	Jet Aviation, Dallas Love Field Airport	Performances by Mary J. Blige & Common
Dallas All Star Jumpoff	Skye Bar, 1217 Main Street	AllStar2010 Events.com Presents
Dancin with The Stars 2010 All Star Event	Club Iniquity	Performance by Tank & Music by DJ Bink (97.9)
Diddy Does Dallas	Palladium Ballroom, 1135 S. Lamar Street, Dallas	Hosted by P. Diddy, BET's Tarrance & Rocsi, Josh Howard, Greg Buckner, Monie Love, DJ's Bay Bay & DJ Red
Drake & Lebron James All Star Experience	Bacy's (formerly Purgatory), 2208 Main Street,	
Friday Night Celebrity Party	The Sexy Aloft Hotel Pads	Steve Rogers & Rob Wright
Glamourlife "8th Annual: After-Hours Party	The 3rdPlace, 1608-C Main Street,	Hosted By The Gaskins & Glamourlife
Runway 35 - All Star Weekend Fashion Show & After Party	Lofty Spaces, 816 Montgomery Street	Hosted By Vogue Unlimited
The Good Life All Star Party & Concert	House of Blues, 2200 N. Lamar St.	
Young Jeezy & Friends Allstar Take Over / SEXX Meets Hip Hop	Cirque, 1930 Pacific Avenue, Dallas	Ludacris, Slim Thug, Z-Ro, & Assorted Strippers
Dallas All -Star Guest Appreciation Party	Iron Cactus, 1520 Main Street Dallas	Hosted By Allen Iverson
Shaquille O'Neal Presents: All Star Comedy Jam	Nokia Theater in Grand Prairie TX	Mo'Nique, Mike Epps, Paul Mooney, Michael Blackson & more (Showtime Taping)
The Pro-Black Party: Official Ladies Night	The Starlight Room, 603 Munger Avenue	Hosted By Taraji P. Henson, De De McGuire Radio Personality, Performances by Brian McKnight & Biz Markie
The Maybach Affair	Club Flow, 10945 Composite Dr. Dallas	Performances By Rick Ross & Shawty Lo Live
Grown Folks Friday	Blue Mesa Grill, 5100 Belt Line Rd, Dallas	
Two Can Play That Game	The Dallas Chophouse, Downtown	Hosted by Vivica Fox & Lamman Rucker
SAT., 2/13/10		
Father Knows Best Mini Clinic & Celeb Game	Southern Methodist University, Moody Coliseum, 6024 Airline Road,	Hosted By D.Howard Foundation & A.Houston Legacy Foundation
Louis Vuitton Private Shopping Event	Louis Vuitton Store, 8687 North Central Expressway, Suite 610	Benefitting Honey Shine Program hosted by Tracy & Alonzo Mourning
5th Annual Gospel Brunch	The Hilton Anatole, Trinity Exhibit Hall II, 2201 Stemmons Freeway	Hosted By Paula White & Jonathan Slocumb
Dallas Dynasty Flash to The Future	Fashion Industry Gallery, 1807 Ross Avenue, Suite 250	Hosted by D-Wade & Joyner 2,LLC

Dallas NBA All-Star Guest Appreciation Party	Empire Room	Dallas Cowboys Official DJ., K104 VJ/GoDJ Kayotik
Diddy Invades Dallas	Sting Ultra Lounge, 15240 Dallas Parkway,	Diddy & His Friends
Glamourlife "8th Annual: After-Hours Party	The 3rdPlace, 1608-C Main Street,	Hosted By The Gaskins & Glamourlife
NBA All-Star Week @ Sting	Sting Ultra Lounge, 15420 Dallas Pkwy	Meet & Greet w/ LeBron James, P-Diddy & Family
Kris Humphries All Star Skills Clinic	24 Hour Fitness, 5100 Belt Line Road, Dallas, TX	Hosted by Kris Humphries with Special Appearances by Dominique Wilkins & Kenny Anderson
A Night @ The Hamptons	The Starlight Room, 603 Munger Avenue, Dallas	Hosted by Russell Simmons, Carmelo Anthony & Kenny Smith, featuring Kid Capri
Mid Day Mix & Mingle	The Starlight Room, 603 Munger Avenue, Dallas	Hosted by Chris Bosh & assorted Dallas Cowboy Players
Young Jeezy All Star Takeover	Cirque The Night Club, 1930 Pacific Avenue Dallas	Performances by Plies
Drake,, Birdman, You ng Money	Blvd. Dallas TX	Birdman
All Star Weekend Fundraiser	Double Tree Campbell Center	Hosted by the Kenny Thompson Foundation
Katt William Experience	Majestic Theatre Dallas	Comedian Katt Williams Live
Jamie Foxx & Erykah Badu Concert & Party	The Palladium Ballroom	Performing Live
Nelly- Club Derrty	Beamers, 2443 Walnut Hill Lane	Performing Live
Damn That DJ Made My Day Party	Chaucers Restaurant & Lounge	
Celebrity Lounge Hosted By Torii Hunter	Eddie Deen's Ranch	Hosted by Torii Hunger & celeb friends
NBA All-Star All Black Everything	Edison's Loft Lounge	hosted by assorted NBA Players
SUN. 2/14/10		
Allstar Rep Your City Game Viewing Party	TBD	Details Pending
Breathe 2.0 - All Star Watch Party	Pearl @ Commerce, 2038 Commerce St,	Hosted by SNV & Next Episode Entertainment
Official All Star Grand Finale	Club Aura, 2912 McKinney Avenue,	Hosted by Gary Payton & Larry Johnson with DJ Kun Luv
The Official All Star After Party	Palladium Ballroom, 1135 S. Larmar	Hosted by Josh Howard & Terrell Owens
Vivica Fox & John Singleton Presents Black Hollywood Comes to Dallas	The Fashion Industry Gallery	Hosted by ONG Events
Dwele, Raheem Devaughn & Kjon	Kindal's Cafe 1033 W. Technology Blvd. Dallas TX	Dwele, Raheem Devaughn & Kjon
Young Jeezy All Star Takeover	Cirque The Night Club, 1930 Pacific Avenue Dallas	Snoop Dogg, Drake, Hot Boyz, Juvie & BG
The Game of Love	Dallas Chop House	Valentine Day - All Star After Party

2012 UNOFFICIAL ALLSTAR EVENTS & PARTIES (Orlando)

DATE	EVENT	LOCATION	HOSTED BY
WEDNESDAY, 2/22/2012			
	Draft Global Beer Lounge" Re-Wine Wednesday	Draft Global Beer Lounge & Grill - 301 / 333 West Church Street, Orlando FL 32801 (<i>located across the street from Amway Center</i>)	Weekly Wednesday event hosted by Morgan & Morgan and WLOQ
	AEG Live Presents Kevin Hart	Hard Rock Live Orlando, 6050 Universal Blvd, Orlando FL 32819	
	Women Who Love Sports Media Day Brunch	NBA City Restaurant, Universal Studios City Walk	Celebrating women in sports
DATE	EVENT	LOCATION	HOSTED BY
THURSDAY, 2/23/2012			
	Legends of Orlando's Celebrity Golf Challenge	<u>Grand Cypress Golf Resort, One Jacarandia, Orlando Florida 32836</u>	Hosted by Alonzo Mourning, benefitting Alonzo Mourning Charities, NBRPA Orlando Chapter & Legends Care
	Grand Opening of the Armstrong Center @ Florida Hospital for Children Pediatric Rehabilitation	Florida Hospital 615 East Princeton Street, Orlando FL 32803	Coach Darrell Armstrong will be on hand for this event, this is the 2nd center
	Soul Café's All-Star Edition	BB King's Blues Club, Pointe Orlando 9101 International Drive, Suite 2230 32819	Live music showcase featuring "NBA Retired Players Legends Band & local talent.
	5th Annual Dwayne Wade Allstar Party Red Carpet Soiree	VAIN Night Club, 22 S. Magnolia, Orlando 32801	Music By DJ Irie, DJ MarkDaSpot, DJ Efeczy & DF Entice
	National Basketball Retired Players Association's All-Star Strike 300 Bowling Challenge	World Bowling Center (Dowdy Pavillion, 7540 Canada Avenue, Orlando, FL 32819	Benefiting Standing Tall Foundation & Legends Care
	AEG Live Presents 'KEVIN HART'	Hard Rock Live Orlando, 6050 Universal Blvd, Orlando FL 32819	COMEDIAN KEVIN HART WILL PERFORM 2 SHOWS
	HeirJordan 513 All Star Weekend Kick-off / Promo Event -	Tier Nightclub, 20 E. Central Blvd. Orlando, Florida 32801	Hosted by Heir-Jordan.com & TMG, Entertainment by DJ Clue, DJ Jesse Marko, Jona Cerwinske (Artist). Upscale event & venue
	Grey Goose Start To All Star	Majestic Nightclub, 801 N. John Young Parkway, Orlando FL	Music by Celebrity DeeJays Kid Capri & Biz Marki

DATE	EVENT	LOCATION	HOSTED BY
FRIDAY, 2/24/2012			
	Ciroc Vodka All Star Weekend Happy Hour	Tavern On The Lake, 6996 Piazza Grande Avenue (Metrowest) Orlando	Hosted By Jade Events & Ciroc Vodka with Appearances by Radio Personalities JoJo & Monica May
	Ciroc vs Moscato All U Can Drink All Star Weekend Party	Rodeway Ultra Lounge, 7050 S. Kirkman Road, Orlando, FL	Hosted by ?All-Star 411 Magazine Guide - Ciroc vs Moscato all you can drink part during all star weekend Music By DJ Herm
	Black Hollywood hosted by Cast of The Game, R,Kelly & Dwight Howard	Majestic Nightclub, 801 N. John Young Parkway, Orlando Fl	Assorted celebrity guest,
	Rozay Bash Featuring Rick Ross & Amber Rose	Roxy Nightclub 740 Bennett Road, Orlando, Fl	Live Performances by Rick Ross, Hosted by Amber Rose
	Dwight Howard & World Star Hip Hop Welcome to Orlando Party	Roxy Night Club 740 Bennett Road, Orlando FL 32803	Dwight welcomes Friends to Orlando
	Future & Wale Kickoff Concert Rookie/Sophomore Game After Party	BB King's Blues Club, Pointe Orlando 9101 International Drive, Suite 2230 32819	
	Floyd Mayweather All Star Birthday hosted By Dwight Howard	VAIN Night Club, 22 S. Magnolia, Orlando 32801	Produced by KHEEP Entertainment / Front Line /Live Squad Entertainment. Featuring an assortment of Celebrity DeeJay
	Behind The Bench "Touching a Life Luncheon	The Swan Hotel, Lake Buena Vista, Florida	Musical Guest Gospel Recording Artist Marvin Sapp
	Day Break Day Party Part 2	Terrace 390, 390 North Orange Avenue, Orlando FL 32801	Kid Capri and assorted celebrities
	Her Game2 Celebrity Fashion Show	Disney Swan Resort, 1200 Epcot Blvd. Lake Buena Vista Florida	Offical NBA Women's Platinum Collection by Deborah Williams
	After-School All-Stars "Hoop Heroes Salute"	Universal Studios "Rising Star" 6000 Universal Blvd. Orlando Florida 32819	Hosted by Arnold Schwarzenegger, LeBron James & Chris Bosh. VIP Event supporting After -School All-Stars & The LeBron James Family Foundation
	All-Star Weekend Special KLF Benefit Event	Corona Cigar Company &Diamond Crown Lounge The Plaza Downtown, 127 S. Orange Avenue, Orlando	Hosted by Adonal Foyle benefitting The Kerosene Lamp Foundation
	2012 All-Star Celebrity Golf Invitational	Arnold Palmer's Bay Hill Club & Lodge, 9000 Bay Hil Blvd. Orlando Florida 32819	Hosted by Anthony Anderson, proceeds will benefit Arnold Palmer Foundation charities.
	Shaquille O'Neal's Presents "ALL-STAR COMEDY JAM"	<u>Hard Rock Live, 6050 Universal Blvd.Orlando, 32819</u>	Former Orlando Magic star Shaquille O'Neal returns to host his 2012 All-Star Comedy Jam, which brings some of the country's most talented comedians on one stage.
	The Professional Basketball Alumni Association All Star Celebration	23 Lounge & Oak Room Church Street Orlando, FL	Private Invitation only event for Retired NBA Player

	The Ciroc Museum 2012 Hosted By Kevin Hart & Eva Marcille	<u>Orlando Science Center 777 E. Princeton Street, Orlando FL 32804</u>	Celebrating Floyd Mayweather's Birthday sponsored by CIROC
	Xpensive Habits All Star Weekend	The Sheltair Private Hanger, Executive Airport - Orlando 321 North Crystal Lake Drive	Hosted by Kevin Durant, Daymond John "Shark Tank" musical guest Lil John & Fabolus & DJ ire
	The Grey Goose Terrace	Terrace 390, 390 North Orange Avenue, Orlando FL 32801	Musical Performances by Miguel & Music by Biz Markie hosted by Joey Digital, KHEEP, Live Squad & Front Line
	AG Entertainment Presents, T.I & Friends	LAX Venue, 7430 Universal Blvd. Orlando, FL 32819	Go Rapper TI and assorted celebrities
	Amar'e Stoudemire's Hometown Basketball Court Refurbishing	<u>Lincoln Avenue Park, Lincoln & E. Street in Lake Wales, Florida</u>	The Amar'e Stoudamire Foundation will refurbish playground in Amar'e hometown sponsored by Foot Lockers
	KENNY SMITH	The Ballroom on Church Street, Downtown Orlando	DJ Wiz (Kid & Play)
	SET Network Travel Host's "10th Annual Glam Life Celebrity Friday Night After Party"	N/A	Travel Network Event locations are not listed. Embassy Suites & Sonesta listed as host hotels. This event is include in SET ASW Travel Package
	Draft Global Beer Lounge & Grill Presents "Afterwork Happy Hour	Draft Global Beer Lounge & Grill - 301 / 333 West Church Street, Orlando FL 32801 (located across the street from Amway Center)	Afterwork Fridays hosted by STAR 94.5
	Overtime with Ace Hood & Kevin Cos	Senso Supper Club 13 S. Orange Avenue downtown Orlando	Hosted by Dede Damati & Analicia Chaves, music by DJ Scream
	Wade's World Foundation All Star Community Event	Tangelo Park Elementary School	refurbishing school's basketball courts
DATE	EVENT	LOCATION	HOSTED BY
SATURDAY, 2/25/2012			
	Fathers & Sons First Annual All Star Seminar / Mini-Camp	Evans High School 4949 Silver Star, Orlando 32808	Basketball clinic and panel discussion hosted by Fathers & Men of Professional Basketball Players Inc. - NOT OPEN TO PUBLIC
	Shaquille O'Neal's Presents "ALL-STAR COMEDY JAM"	<u>Hard Rock Live, 6050 Universal Blvd, Orlando, 32819</u>	Former Orlando Magic star Shaquille O'Neal returns to host his 2012 All-Star Comedy Jam, which brings some of the country's most talented comedians on one stage
	7th Annual All-Star Gospel Brunch	Disney Yacht & Beach Resort, Lake Buena Vista Florida	Honoring Pastors Clint Brown, Paula White, Jonathan McKnight & Bishop Rudolph McKissick Jr.,
	MPBP All-Star Meet & Greet Reception	<u>Peabody Hotel 9801 International Drive Orlando FL 32819</u>	By Invitation Only
	Mardi Gras @ Universal Studios	Universal Studios Orlando	DIANA ROSS is scheduled to perform

	Day Break Party w/Doug E. Fresh	Draft Global Beer Lounge & Grill - 301 / 333 West Church Street, Orlando FL 32801 (located across the street from Amway Center)	Music by Biz Markie & DJ Truma
	DIDDY All-Star Weekend	The Cheyenne Saloon 128 Church Street, Downtown Orlando	Feature Diddy & Friends Presented by Lennox
	Undisputed 2012	The Ballroom on Church Street, Downtown Orlando	Featuring Kevin Hart, Floyd Mayweather & LeBron James
	Lil Wayne & Dwight Howard	Showalter Executive Airport 400 Herndon Avenue Orlando, Florida	Hosted by Dwight Howard, Lil Wayne, Frontline Promotions
	AG Entertainment Presents Young Jeezy	LAX Venue, 7430 Universal Blvd. Orlando, FL 32819	Performances by Young Jeezy
	Plies Car Show & Day Party	Roxy Nightclub 740 Bennett Road, Orlando, FL	Music by Bigga Rankin & Cool Runnin, DJ Demp & DJ Nasty
	Hennessy's All-Star Afternoon "Da Ja Vu" All-Star Party	Tavern On the Lake, 6996 Piazza Grande Avenue Orlando FL , 32835	Jade Events, Torrence Lifestyles, DH, Jac Johnson, & Topshelf Productions . ***HOSTED BY FORMER ORLANDO MAGIC "CHUCKY ATKINS" & HIS CELEBRITY FRIENDS. Drink specials and music by special guest Dj.
	SET Networks Welcome to Orlando All-Star Party	N/A	S.E.T. Travel Network Event locations are not listed. Embassy Suites & Sonesta listed as host hotels.
	SeaWorld's Bands, Brews & BBQ	Seaworld Orlando	The Doobie Brothers are scheduled to perform
	The Prelude Day Party	LAX Venue, 7430 Universal Blvd. Orlando, FL 32819	Musical Performances by Mya
	WBSI "State of The Business of Basketball"	TBD	Sports panel discussion hosted by Wharton Sports Business Initiative
	Cookie Johnson of CJ By Cookie Johnson Private Fashion Show	Neiman Marcus Orlando, Sport shop Level 2 , 4170 Conroy Road, Orlando, FL 32839	Cookie will introduce her CJ By Cookie Spring Collection
	2012 All Girls Party All-Star Weekend	Falafel Hookah Lounge, 13605 South Apopka Vineland Rd, Orlando	Hosted by Traxx Girls, WEF Promotions, Atlanta Pride Weekend
	D.Wade & Friends @ Majestic	Majestic Nightclub, 801 N. John Young Parkway, Orlando FL	Produced by Headliner Market Group, LIV Sundays in Miami & Front Line Promotions
	The Big Apple New York State Of Mind w/Carmelo Anthony & Fabulous	VAIN Night Club, 22 S. Magnolia, Orlando 32801	Produced by KHEEP Entertainment / Front Line /Live Squad Entertainment. Featuring an assortment of Celebrity Deejay
	Day Break: Escape & Viewing Party	Cuba Libre @ The Pointe 9101 International Drive, Orlando	Hosted by Doug E. Fresh
	DRAKE Can I LIVE Orlando	Orlando Executive Airport, SHELTAIR Hanger 437 Rickenback Drive, Orlando FL	Music by Kid Capri & Stevie J

	Takers II with Chris Brown's All Star Party	Roxy Nightclub 740 Bennett Road, Orlando, FL	Hosted by CT & City, Grey Goose
	All-Star Brazilian Carnaval World Sounds	Terrace 390, 390 North Orange Avenue, Orlando FL 32801	Featurig Tazardi
	LeBron James & Sprite B&G Event	B&G of Central Florida - Walt Disney World Clubhouse/Branch 5211 Hernandez Drive, Orlando Florida	Announcement of renovated club outdoor play area
	D.Wade's 5th Annual Shingle Creek 'All Star Luncheon	Rosen Shingle Creek, 9939 Universal Blvd Orlando Florida	Hosted By Dwyane Wade & Harris Rosen COO Rosen Hotels & Resorts, Musical performances by Estelle & emceed by Channel 6. Lauren Rowe

DATE	EVENT	LOCATION	HOSTED BY
SUNDAY, 2/26/2012			
	House of Blues Sunday Gospel Brunch	House of Blues - 1490 E. Buena Vista Drive, Lake Buena Vista Florida	
	Day/Game Viewing Party wKevin Hart	Ballroom @ Church Street, 225 S. Garland Avenue, Downtown Orlando	All Star Viewing Party hosted by Kevin Hart
	Legends of Orlando's Fire & Ice Benefit & Send off Party	Citrus Restaurant, 821 North Orange Avenue, Orlando 32801	Proceeds from this event will benefit the "ROCK PINK" organization promoting breast health awareness. Attendee will be asked to wear PINK attire www.rockpink.com
	The House of Blues Sunday Gospel Brunch	The House of Blues - 1490 E. Buena Vista Drive, Lake Buena Vista FL	Apostle J.L. Cash and Praise
	SET Network Travel Host's "10th Annual Glam Life Celebrity Friday Night After Party"	EMBASSY SUITE WILL HOST ALL THEIR EVENTS	S.E.T. Travel Network Event locations are not listed. Embassy Suites & Sonesta listed as host hotels.
	ZOMBIE Walk Flash Mob	Downtown Orlando	POSTED ON FACEBOOK
	SeaWorld's Bands. Brews & BBQ	Seaworld Orlando	Performing Guest: Ronnie Dunn
	2012 All Girls Party All-Star Weekend	Falafel Hookah Lounge, 13605 South Apopka Vineland Rd, Orlando	Hosted by Traxx Girls, WET Promotions, Atlanta Pride Weekend
	94.5 FM In Association w/Front Line Promotions Present: The King & Queen of R&B All-Star Closeout Party	Majestic Nightclub, 801 N. John Young Parkway, Orlando FL	Music by Biz Markie with performances by Mary J. Blige & R.Kelly
	14th Annual Player's Paradise Ultimate Day Party & Big Game Viewing	Ballroom @ Church Street, 225 S. Garland Avenue, Downtown Orlando	Hosted By Kevin Hart
	Young Jeezy All Star Concert	BB King's Blues Club, Pointe Orlando 9101 International Drive, Suite 2230 32819	
	Birdman YMCMB All Star Closeout	Roxy Night Club 740 Bennett Road, Orlando FL 32803	Cash Money Assorted celebrities
	Senso on Sundays All Star Editon	Senso 13 S. Orange Avenue, Downtown	Ricky Padilla, Cassie Melinda and Somaya (love and hip hop)

	Gucci Mane, Future, Waka Flocka	LAX Venue, 7430 Universal Blvd. Orlando, FL 32819	Live performances..
DATE	EVENT	LOCATION	HOSTED BY
MISC. ALL-STAR TRAVEL PACKAGES & TOUR GROUPS			
			Description
		AllStar Package Deals	Embassy Suites Hall of Fame & VIP Package
			Special Events Travel Service
			Special Events Travel Services
CONVENTIONS / EVENTS IN ORLANDO			
Feb 24 -25		Orlando Convention Center West Concourse	H.S. Culinary competition sponsored by Florida & Lodging Restaurant Educational Fund (700 Attendees)
Feb 24 -25		Orlando Convention Center West Concourse	2012 Orlando Pool & Spa Show - the premier event of the swimming pool industry in the southeastern US. The annual event attracts thousands of industry professionals from all over the United States as well as the Caribbean. Attendance: 5000
Feb. 23-26		Bob Carr Performing Arts Centre 401 W. Livingston Street, Orlando FL	Broadway Play