



BIG PICTURE

Sales From the Crypt

YOU'RE STANDING IN A TENT. THE PHONE rings: An archaeology professor needs you to explore a mysterious Egyptian tomb. A stone door rumbles open. For the next 45 minutes you will solve puzzles to determine your fate. Fail and you will "die." (Not to worry—you're really inside a storefront in Boston.) Dreamed up by Matthew DuPlessie, 28, an MBA who has built attractions for Disney, the new cre-

ation called Tomb combines a theme-park ride, haunted house, videogame, and live theater. Ticket sales have brought in \$600,000 since October 2004. When demand tapers off in Beantown, the portable \$1 million Tomb set will be off to terrify a new city. DuPlessie has signed a deal to open his second attraction in 2007 at the International Spy Museum in Washington, D.C.

—JULIE SLOANE

FORTUNE

SMALL BUS

Ways to Beat a **SNEAKY TAX**

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Hidden Risks

Think buying a franchise is safer than starting a business? **THINK AGAIN.**

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**Roger McCabe, 61,
owner of five Meineke
shops in the Midwest,
is doing well but found
franchising tougher
than he expected.**