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August 20, 2009

Multistate Tax Commission
444 North Capitol Street, N.W., Suite 425
Washington, D.C. 20001

Attention: Roxanne L. Bland, Counsel

Re: Model Statute on the Tax Collection
Responsibilities of Accommodations

Dear Ms. Bland:

As requested, please find under this cover written comments to be incorporated into the public record of the hearing on the proposed model statute on the collection responsibilities of accommodations intermediaries. These materials reflect the testimony of Richard A. Leavy, as presented on July 21, 2009.

Also attached for your reference and review are the Orbitz Worldwide, Inc. website Terms & Conditions.

Please do not hesitate to contact me if you have any questions.

Thank you and best regards,



Richard A. Leavy