

## Exhibit “B”

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*Via Certified Mail Return Receipt No. 71791000164927038289  
and First Class Mail*

February 10, 2015

Airbnb, Inc.  
Messrs. Brian Chesky and Nathan Blecharczyk  
888 Brannon Street, 4<sup>th</sup> Floor  
San Francisco, CA 94107

**Re: Hotel/Motel Taxes  
Cities and Counties in the State of Georgia**

Dear Mr. Chesky and Mr. Blecharczyk:

This firm and the undersigned are counsel of record for the Plaintiff Class of cities and counties in Georgia regarding collection of hotel excise taxed from online travel companies. *City of Rome, et al. v. Hotels.com, LP, et al.*, United States District Court, Northern District of Georgia Rome Division, Civil Action File No.: 4:05-CV-249-HLM. Each Georgia county and municipality class member has been authorized to levy certain excise taxes. Hotel/Motel taxes are such excise taxes and have been imposed, levied, and are to be collected upon the furnishing for value to the public any room or rooms, lodgings, or accommodations furnished by any person or legal entity. Airbnb, Inc. ("Your Company") has been identified as operating an online community marketplace for people to list, discover, and book accommodations in Georgia online or from a mobile phone.

In *City of Atlanta v. Hotels.com*, 289 Ga. 323 (2011), the Georgia Supreme Court held that the occupancy tax is to be applied to the room rate charged to customers by companies such as yours are that such companies are required to collect and remit such taxes to each governmental entity imposing an excise tax. It is our understanding that your company collects certain excise taxes in this State, but has not remitted such taxes to the cities and counties in Georgia as required by law.

Demand is hereby made upon Your Company to remit any and all hotel/motel taxes for accommodations provided in cities and counties in the State of Georgia from May 16, 2011, when the Supreme Court of Georgia established the duty to do so.

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Your Company may join in remitting those taxes in the same manner that Hotels.com, Expedia, Travelocity, Priceline, and Orbitz (collectively, the "Online Travel Companies" or "OTCs") do — by way of a mechanism established in *City of Rome, et al. v. Hotels.com, LP, et al*, United States District Court, Northern District of Georgia Rome Division, Civil Action File No.: 4:05-CV-249-HLM. Attached is a list of cities and counties and their current excise tax rates. In so doing, taxes would be due from May 16, 2011 when the Georgia Supreme Court held that the occupancy tax applied to the room rate charged to customers. *City of Atlanta v. Hotels.com*, 289 Ga. 323 (2011).

The Online Travel Companies, pursuant to the *City of Rome* case, remit payment to the Class Administrator, the undersigned, on a monthly basis. You are hereby invited to join with the other Online Travel Companies to begin to remit hotel/motel taxes accordingly. If you choose not to do so, demand is hereby made for you to begin remitting payments in some other manner.

Please govern yourself accordingly and feel free to contact the undersigned to discuss this matter in greater detail.

Very truly yours,

  
J. ANDERSON DAVIS

JAD/cmr  
Enclosure