

## Exhibit “C”

# Brinson Askew Berry

BRINSON, ASKEW, BERRY, SIGLER, RICHARDSON & DAVIS, LLP

Attorneys at Law

J. Anderson Davis  
706.295.0566  
adavis@brinson-askew.com

January 27, 2017

Via e-mail [daniel.rygorsky@skadden.com](mailto:daniel.rygorsky@skadden.com)

Mr. Daniel M. Rygorsky  
SKADDEN, ARPS, SLATE, MEAGER & FLOM, LLP  
300 South Grand Avenue  
Los Angeles, CA 90071-3144

**Re: AIRBNB, Inc./Hotel/Motel Taxes  
Cities and Counties in the State of Georgia**

Dear Mr. Rygorsky:

We have been requested to follow up with you on the status of the AIRBNB and the payment of taxes to cities and counties in the State of Georgia. A demand letter was first made February 10, 2015 and in October 2015 we had a telephone conversation and I forwarded you a letter outlining that AIRBNB had injected itself into the hotel-motel taxes and as such, collections would be appropriate.

Since the 2011 decision involving the *City of Atlanta v. Online Travel Companies*, AIRBNB would be on notice and subject to collection and remitting for any and all taxes owed to cities and counties in Georgia. We are aware that AIRBNB has entered into agreements with numerous countries, states and cities and counties. I am enclosing a copy of the demand letter written February 10, 2015 as well correspondence from October 24, 2015. Please contact me as soon as possible to resolve this matter.

I look forward to hearing from you very soon.

Kind regards,

Very truly yours,

J. ANDERSON DAVIS  
Class Administrator and  
Attorneys for Plaintiffs in the Class Action

JAD/cmr  
Enclosures

P.O. Box 5007, Rome, GA 30162-5007

615 West First Street, Rome, GA 30161