

## COMMON INTEREST AGREEMENT

This Common Interest Agreement (hereinafter "Agreement") is entered into by and among the undersigned parties (hereinafter the "Parties") in the matter of the tax assessments against the following on-line travel companies: Expedia, Inc.; Priceline.com Incorporated; Orbitz Worldwide, Inc.; and Travelocity.com LP, and all of their subsidiaries (hereinafter the "Taxpayers") as represented by their respective undersigned counsel. This Agreement memorializes certain understandings reached among the Parties and their counsel with respect to their common interests in investigating, assessing and litigating any tax assessment (hereinafter the "Assessment") that may be issued against Taxpayers.

### RECITALS

WHEREAS, the Parties have a common interest in the proper assessment of the Taxpayers and believe it to be in their interests to coordinate their efforts and the efforts of their respective counsel;

WHEREAS, the Parties, through their counsel, wish to work cooperatively and to pursue their common interest in assessing the Taxpayers; sharing the burdens, expenses and costs associated with litigation; working cooperatively on the selection and retention of expert witnesses; and other efforts directed at a joint or common assertion of their legal interests relating to the Assessment;

WHEREAS, the Parties believe that the sharing of confidential and privileged information and documents among themselves through their attorneys will be mutually beneficial to the Parties in the pursuit of their interests and objectives, and that such an arrangement will improve efficiency and streamline the Assessment for all involved;

WHEREAS, in the course of coordinating their joint efforts to assert their legal interests, the Parties have and will engage in communications and exchanges of information, documents, and other material that may be legal, factual, or strategic in nature;

WHEREAS, it is the intention and understanding of the Parties that all internal exchanges of information relating to any assessment or anticipated assessment against Taxpayers, including any subsequent litigation relating to the same, including the development and implementation of common strategies, whether offensive, defensive, or negotiation-related, including but not limited to information and communication contained in documents, memoranda, correspondence, drafts, notes, reports, factual summaries, transcript digests, communications among counsel, or counsel and clients including their employees, consultants, Council members and advisors, any joint or several interview of prospective witnesses, or the sharing or exchange via any media, including but not limited to electronic media, as well as any other material or information that would otherwise be protected from disclosure to third parties ("Confidential Material") are, and will remain, confidential and protected from disclosure to any third party by their clients' respective attorney-client privilege, by their attorneys' work product privilege, and by any other applicable privilege.

WHEREAS, the Confidential Material may include attorney-client communications, attorney work product, and other information and materials that are protected from disclosure to Plaintiffs and third parties by the attorney-client privilege, work product privilege, or other applicable privileges;

WHEREAS, the Parties wish to ensure that their exchange and disclosure of Confidential Material in furtherance of their joint effort in connection with the Assessment does not diminish in any way the confidentiality of the Confidential Material and does not constitute any waiver of privileges that would otherwise be applicable; and

WHEREAS, counsel undersigned represent that they are fully authorized to execute this Agreement on their own behalf and on behalf of their respective Parties;

NOW, THEREFORE, in consideration of the mutual promises given one another and for other good and valuable consideration, IT IS HEREBY AGREED AS FOLLOWS:

#### AGREEMENT

1. Confidentiality. Each party may, in its sole discretion, disclose to any other Party Confidential Material to facilitate the Assessment. Such Confidential Material may be disclosed orally, in writing, electronically, or through any other mode of communication. The Parties intend that no claim of attorney-client privilege, work product privilege, or other applicable privilege shall be waived or compromised by reason of such disclosure. The Parties further intend that all communications made in connection with the efforts contemplated by this Agreement shall be protected by a common interest privilege.

Information shared under the terms and conditions of this Agreement shall be held in strict confidence by the Parties and will be disclosed only to other Parties to this Agreement, and their agents, employees, consultants, and expert witnesses actively engaged in the Assessment. All Confidential Material shall be used solely in connection with the Assessment.

2. Duration of Confidentiality. The obligations of the Parties under this Agreement shall survive the termination of this Agreement and shall remain in full force and effect without regard to the eventual disposition of the Lawsuit, and without regard to whether any individual Party terminates its involvement in this Agreement.

3. Voluntary Withdrawal. Any Party is free to withdraw from this Agreement upon that Party giving written notice to all other Parties to this Agreement. Withdrawal shall be effective as of the date of the notice. The withdrawing Party shall no longer be entitled to receive Confidential Material. Concurrently with such notice, a withdrawing Party shall return all Confidential Material and copies thereof. Any privilege attached to the Confidential Material and copies shall remain in full force and effect during and subsequent to such withdrawal and the withdrawing Party shall be obligated to protect such privilege.

4. Prior Disclosure of Confidential Material. All previous communications between the Parties with respect to Confidential Material and all Confidential Material previously exchanged between the undersigned counsel are subject to this Agreement.

5. Notification of Proposed Disclosure. If any material within the scope of this Agreement becomes the subject of a legal compulsion to disclose, the Party against which the legal compulsion is directed shall: (a) give the other affected Parties reasonable advance written notice of the proposed disclosure sufficient to allow any other affected Party to decide upon a course of action with respect to the proposed disclosure; (b) provide a copy of the request on demand; (c) assert all applicable rights, privileges, defenses, and objections; and (d) cooperate with the affected Parties in making every reasonable effort to prevent or limit disclosure of Confidential Material.

6. Other Agreements. In the event any Party enters into any other agreement or arrangement with any Party or party inconsistent with this Agreement (including settlements and dismissals), such Party shall: (a) immediately inform all other Parties to this Agreement of the terms and conditions of such other agreement; (b) promptly return to all other Parties all copies of all material provided by the other Parties pursuant to this Agreement; and (c) continue to maintain the confidentiality of all Confidential Material.

In the event any Party enters into any other agreement or arrangement with any Party or party inconsistent with this Agreement (including settlements and dismissals), or otherwise terminates its involvement in this Agreement, such Party is not relieved of its obligations under this Agreement to maintain the privileged and confidential nature of all Confidential Material and/or any other information secured under, obtained through, or acquired in connection with this Agreement.

7. Legal Representation. Each Party has retained separate counsel in connection with the Assessment. Each Party is looking exclusively to its own separate and independent counsel for legal advice and legal representation. No Party is looking to or relying upon legal advice or legal representation from any other Party. Each Party understands that counsel for any other Party is the exclusive representative of that party and owes no legal duty to any other Party. This Agreement, and action taken pursuant thereto, shall not be construed as giving rise to an attorney-client relationship between counsel and any Party.

Nothing in this Agreement shall be construed to affect the separate and independent representation of each Party by its own counsel according to what its counsel believes to be in the Party's best interest nor to preclude counsel from representing any interest that may be construed to be adverse to any other Party to this agreement and it is herein represented that each signatory has advised his or her client of this clause.

8. Return of Confidential Material. Upon request of any Party that has furnished Confidential Material pursuant to this Agreement, such materials shall either be returned to that Party or destroyed, at the furnishing Party's option, and the Party returning or destroying such materials as requested shall promptly certify to the requesting Party that this has been done.

9. Modifications. No modification, rescission, waiver or amendment of any provision of this Agreement shall be effective unless set forth in a written agreement signed by or on behalf of all Parties or their counsel.

10. Subsequent Parties. Subsequent Parties to this Agreement agree to and shall be bound by the terms and conditions of the Agreement the same as if they had executed the Agreement initially, including with respect to the prior exchange of Confidential Material.

11. Counterparts. The parties may execute this Agreement in counterparts, each of which is deemed an original and all of which constitute only one agreement.

DATED: March 17, 2010.

City of Tempe  
ANDREW CHING, City Attorney

City of Phoenix  
GARY VERBURG, City Attorney

By   
David Park  
Assistant City Attorney  
P.O. Box 5002  
Tempe, Arizona 85280  
Attorneys for City of Tempe

By \_\_\_\_\_  
James H. Hays  
Assistant City Attorney  
200 West Washington, Suite 1300  
Phoenix, Arizona 85003-1611  
Attorneys for City of Phoenix

City of Chandler  
MARY WADE, City Attorney

City of Apache Junction  
R. JOEL STERN, City Attorney

By \_\_\_\_\_  
Sandra McGee  
Assistant City Attorney  
P.O. Box 4008 Ms 602  
Chandler, Arizona 85244  
Attorneys for City of Chandler

By \_\_\_\_\_  
R. Joel Stern, City Attorney  
300 E. Superstition Blvd.  
Apache Junction, Arizona 85119  
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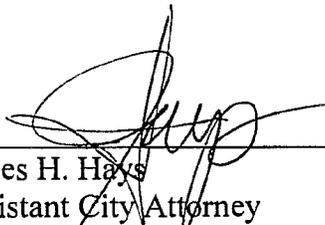
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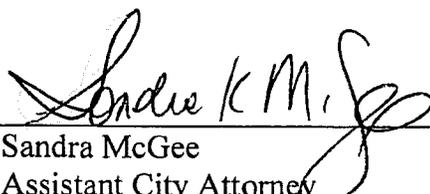
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By  \_\_\_\_\_ 4.5.10  
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300 E. Superstition Blvd.  
Apache Junction, Arizona 85119  
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City of Prescott  
GARY KIDD, City Attorney

City of Mesa  
DEBORAH J. SPINNER, City Attorney

By \_\_\_\_\_  
Gary Kidd, City Attorney  
P.O. Box 2059  
Prescott, Arizona 86302  
Attorneys for City of Prescott

By Jack Shafer  
Jack Shafer  
Assistant City Attorney  
P.O. Box 1466  
Mesa, Arizona 85211  
Attorneys for City of Mesa

City of Peoria  
STEPHEN M. KEMP, City Attorney

City of Avondale  
ANDREW MCGUIRE, City Attorney

By \_\_\_\_\_  
Michael Wawro  
Assistant City Attorney  
8401 W. Monroe Street  
Peoria, Arizona 85345  
Attorneys for City of Peoria

By \_\_\_\_\_  
Andrew McGuire, City Attorney  
201 E. Washington, Suite 800  
Phoenix, Arizona 85004  
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City of Tucson  
MIKE RANKIN, City Attorney

City of Scottsdale  
BRUCE WASHBURN, City Attorney

By \_\_\_\_\_  
Dave Deibel  
Assistant City Attorney  
P.O. Box 27210  
Tucson, Arizona 85726  
Attorneys for City of Tucson

By \_\_\_\_\_  
Sherry R. Scott  
Assistant City Attorney  
3939 N. Drinkwater Blvd.  
Scottsdale, Arizona 85251  
Attorneys for City of Scottsdale

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ANDREW MCGUIRE, City Attorney

By Stephen J. Burg  
Stephen J. Burg  
Chief Assistant City Attorney  
8401 W. Monroe Street  
Peoria, Arizona 85345  
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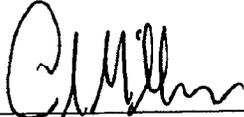
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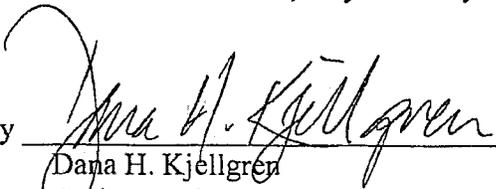
City of Glendale

By \_\_\_\_\_  
Nicholas C. DiPiazza  
Acting City Attorney  
5850 W. Glendale Avenue  
Glendale, Arizona 85301  
Attorneys for City of Glendale

Town of Paradise Valley  
ANDREW MILLER, Town Attorney

By \_\_\_\_\_  
Andrew Miller, Town Attorney  
6401 E Lincoln Dr  
Paradise Valley, 85253  
Attorneys for Town of Paradise  
Valley

City of Flagstaff  
PATRICIA BOOMSMA, City Attorney

By  \_\_\_\_\_  
Dana H. Kjellgren  
Assistant City Attorney  
211 W. Aspen Avenue  
Flagstaff, Arizona 86001  
Attorneys for City of Flagstaff

City of Glendale

City of Flagstaff  
PATRICIA BOOMSMA, City Attorney

By \_\_\_\_\_

5850 W. Glendale Avenue  
Glendale, Arizona 85301  
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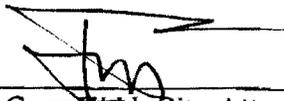
Town of Paradise Valley  
ANDREW MILLER, Town Attorney

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Andrew Miller, Town Attorney  
6401 E Lincoln Dr  
Paradise Valley, 85253  
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City of Prescott  
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City of Mesa  
DEBORAH J. SPINNER, City Attorney

By   
Jon Paladino ~~Gary Kidd~~, City Attorney  
~~P.O. Box 2059~~ 201 S Cortez  
Prescott, Arizona 86303  
Attorneys for City of Prescott

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Jack Shafer  
Assistant City Attorney  
P.O. Box 1466  
Mesa, Arizona 85211  
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