



October 4, 2010

South Carolina Taxation Realignment Commission
Local Accommodations and Hospitality Tax Subcommittee
1230 Main Street, Suite 700
Columbia, South Carolina 29201

Re: Joint Tourism Tax Force Proposal

Honorable Commissioners:

This letter is submitted by Wyndham Vacation Ownership, Inc. ("Wyndham") in opposition to the Joint Tourism Tax Force's proposal to impose a significant and burdensome new tax on timeshare property owners, including many South Carolina residents, on their annual maintenance fees.

A member of the Wyndham Worldwide family, Wyndham Vacation Ownership is the world's largest vacation ownership business with resorts throughout North America, the Caribbean and the South Pacific. It develops, sells and finances vacation ownership interests through its three brands: Wyndham Vacation Resorts, WorldMark by Wyndham and Wyndham Vacation Resorts Asia Pacific. In South Carolina alone, Wyndham has seven (7) resorts across the state, consisting of almost 1,500 units. More than 2,400 South Carolina residents own Wyndham vacation ownership interests in South Carolina.

For our valued South Carolina resident owners, this tax is patently unfair as they are already appropriately taxed on their timeshare ownership property, as they pay real property taxes on their timeshare property similar to any other real property interest. For all of Wyndham's owners and potential owners, this proposed tax will be a deterrent to purchasing timeshare in South Carolina, and thus traveling to the state's many attractive locations in favor of vacationing in other states where such a large tax is not imposed on them. Further, the increase in sales tax on timeshare sales and rentals and the proposed new tax on timeshare exchanges, along with the new tax on maintenance fees, will make South Carolina an unattractive destination for a large segment of the vacationing public. In the current economy, when families are trying to get every dollar out of their travel budget, imposition of this new tax will make potential tourists think twice about spending their hard-earned dollars in South Carolina.

Accordingly, Wyndham, and our more than 820,000 owners, including our more than 2,400 South Carolina residents who own with Wyndham in South Carolina, strongly oppose the imposition of this new, unfair, and overly burdensome tax.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Hyde".

Gary Hyde
Senior Vice President, Resort Operations

cc: Jason Gamel, ARDA State Affairs

Wyndham Vacation Ownership, Inc.
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