

Our Ref:DW/SG1  
29<sup>th</sup> January, 2010

Ms H. O'Sullivan,  
Project Director,  
The Auditing Practices Board Limited,  
5<sup>th</sup> Floor, Aldwych House  
71-91 Aldwych  
London. WC2B 4HN

Dear Ms. O'Sullivan,

We are writing in response to the consultation paper produced by the Auditing Practices Board on the 6<sup>th</sup> October, 2009 regarding the provision by audit firms of non-audit services to clients they audit.

Based upon our experience, we do not consider there has been any material adverse impact of confidence in the independence of our auditors, or auditors in general as a result of the provision non-audit services by accounting firms to their audit clients.

Specifically, it is our opinion that:

- Some services are closely related to audit and the extra insight of the incumbent audit firm into the business brings quality and efficiency benefits that businesses would not wish to lose. In some jurisdictions, many non-audit services are required by law to be provided by the auditor because they are seen to complement the audit work. Travelport meets its filing and governance requirements of the UK and US, and would support a standardisation approach in regard to this matter. Any specific UK reaction to the Treasury Select Committee comments in regards to the provision of non-audit services by auditors to the entities they audit may provide an unfair burden of cost and business interruption for UK listed companies as opposed to their international counterparties;
- The Audit Committee already applies rigorous governance controls and policies over the evaluation of impact to auditor independence in regard to the award of non-audit work. Travelport considers the current "threats and safeguards approach" of the principles based APB Ethical Standards for Auditors provides an effective framework. Travelport's Audit Committee is charged by the Board with continual challenge of developed and implemented policy on the supply of non-audit services by the external auditor taking into account any relevant ethical guidance on the matter;
- For Travelport, where a potential conflict arises then it is addressed by the Audit Committee so that no conflict crystallizes;

- We have been satisfied that our auditors have protected their independence through their own internal procedures when considering the provision of non-audit services to Travelport;
- The current approach complements the nature and intent of the UK Combined Code on Corporate Governance. The current proposals for change of the "Code", where the independence and seniority of the Audit Committee are designed to ensure the required skills and experience are present to perform the evaluation and approval of all audit and non-audit services provided by the auditors in regard to the best interests of the shareholders. This requires the upholding of value for money of these services and the application of the principle of auditor independence and objectivity.

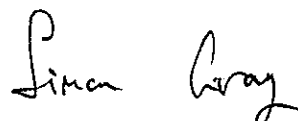
We consider the most effective medium to provide greater transparency in these matters is through enhanced disclosure and the upholding of rigorous, robust ethical standards rather than taking measures which will impact the Audit Committee's ability to exercise free and expert judgment in these matters.

Thank you for the opportunity to comment on this consultation.

Yours sincerely



Philip Emery  
Chief Financial Officer



Simon Gray  
Chief Accounting Officer