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Titel: For your tax team colleagues

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Hi

First, there are significant savings on the energy cost of a data center in Denmark as taxes and fees on energy for process are the lowest allowed in the European Union, namely EUR 0.005 per kWh, and the energy is available traded on an open stock market as well as through direct contracts.

Second, data centers which are distributing software products are considered a process in Denmark and therefore benefit of above reimbursement of taxes and fees.

Third, VAT, called MOMS in Denmark, is also reimbursable with correct setup structure for such data centers.

Finally, Denmark has indefinite loss carry forward provisions which allow all of your expenses to get deducted and the Danish tax authorities offer to provide review and commitment of tax status in advance of the projects.

Eustat energy pricing is often misleading for Denmark as prices are lower when taking large amounts of electricity at high voltage and the Public Service Obligation fee falls abruptly to USD 0.019 per kWh after 100 GWh. The PSO is used to subsidize the implementation of energy saving capital expenses as well as renewable energy installation incentives, which we will try to assist on maximizing for the specific project. We refer you to the specific spread sheet for the actual energy cost per site. The point is that there should be significant energy tax, cost and fee saving in Denmark compared to other European Union countries.

Best regards,

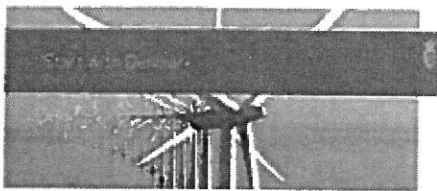
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