

Theta Telekommunikationsdienste GmbH i.Gr.
Opening balance sheet as of December 4, 2007

| Assets | | Shareholders' equity and liabilities | |
|-----------------------------|-------------------|---|-------------------|
| | 04.12.2007 | | 04.12.2007 |
| | EUR | | EUR |
| A. Current assets | | A. Shareholders' equity | |
| I. Other assets | | I. Capital stock | 25.000,00 |
| 1. Called capital | 27.000,00 | II. Additional paid-in capital | 2.000,00 |
| | | | |
| <i>Total current assets</i> | 27.000,00 | <i>Total shareholders' equity</i> | 27.000,00 |
| | | | |
| | 27.000,00 | | 27.000,00 |