

PRESS RELEASE

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Luther gains a further team of tax experts

Cologne, 7 May 2009 – Luther continues to expand its tax practice with the addition of a new tax team and will now also be represented by a corporate tax team in the North. Jens Röhrbein (42), previously with Ernst & Young, and Martin Eldagsen (40), previously with the tax department of Norddeutsche Landesbank (Nord LB), will join Luther's Hanover office on 1 July and 1 August respectively.

After completing his studies to become a "Diplom-Finanzwirt" and a fully qualified lawyer, Jens Röhrbein worked for Arthur Andersen and then Ernst & Young for 11 years and has dealt with almost all of the numerous aspects of tax law. His professional focus lies in the taxation of corporations, tax law for groups of companies and international tax law, in particular European law. His clients are predominantly medium-sized companies and groups. After training to become a "Steuerfachgehilfe" (assistant tax accountant) and studying law, Martin Eldagsen also worked for Arthur Andersen and Ernst & Young for 7 years and had a professional focus which was similar to Jens Röhrbein's, until he joined the tax department of Norddeutsche Landesbank approximately two years ago.

Both Jens Röhrbein and Martin Eldagsen come from Hanover and have in-depth knowledge of their future activities with Luther. Both have proven expertise in providing practice- and client-orientated advice at the intersection between legal and tax advice and have in the past frequently worked together with lawyers from Luther.

Through the acquisition of the two new hires with Big-4 experience, Luther now also has a corporate tax team in the North, as well as Frankfurt, Munich and Dusseldorf. "Luther's tax service line is - as with all of its service lines - organised nationally according to competencies. Nevertheless it is important that the core area of corporate tax also has a good geographical presence. With the addition of the team in Hanover we now also have the necessary resources in situ in the North", commented Dr. Stefan Kraus, Luther's Managing Partner.

With the addition of the new team in Hanover, more than 30 experienced tax advisors and specialised tax lawyers have joined Luther within just over a year. "With such a large and experienced team of tax advisors we are able to meet the high expectations as exclusive German member of the international tax network Taxand. Taxand is a powerhouse and is of paramount strategic importance for Luther, which also goes beyond just tax law", said Kraus.

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Brief Profile Luther Rechtsanwaltsgesellschaft mbH

Luther is one of the leading German commercial law firms providing comprehensive services in all the relevant fields of legal and tax consulting. The full-service law firm employs more than 280 lawyers and tax advisors and is represented at 13 German economic centres and at important offices in Brussels, Budapest, Istanbul, Shanghai and Singapore. Our clients include medium-sized enterprises and large corporations, as well as the public sector. Luther is part of the PMLG international group of law firms (www.pmlg.eu) and is the German member of Taxand, a worldwide network of independent tax firms (www.taxand.com).

Luther is a law firm with an entrepreneurial approach: our innovative awareness aspires us to provide our clients with customised legal advice that addresses individual needs and delivers the greatest possible economic benefit. Our lawyers and tax advisors have a solid under-

standing of interdisciplinary matters and a wealth of experience in collaborating on complex tasks.

Further information is available at: www.luther-lawfirm.com

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