Profit and Loss Transfer Agreement

between

Blitz 04-127 GmbH,
entered in the commercial register of the Local Court
of Munich under HR B 154491

— “Blitz 04-127” —

and

Blitz 04-128 GmbH,
entered in the commercial register of the Local Court
of Munich under HR B 154492

— “Blitz 04-128” —

Preliminary note

Blitz 04-128 has a share capital of EUR 25,000. The sole share, with a nominal value of EUR 25,000, is held by Blitz 04-127. The following Profit and Loss Transfer Agreement is being entered into in order to establish a fiscal unity within the meaning of sec. 14 and sec. 17 of the German Corporation Tax Act (Körperschaftsteuergesetz/KStG).

Section 1
Transfer of profit

(1) Blitz 04-128 undertakes, without prejudice to any appropriation to or release of reserves under paragraph 2, to transfer to Blitz 04-127 the total net income for the financial year that would have accrued without profit transfer, after deducting any loss carried forward from the prior year, commencing with net income for the financial year beginning December 1, 2004.

(2) With the approval of Blitz 04-127, Blitz 04-128 may allocate amounts of its net income for the financial year to other reserves (sec. 272 (3) of the German Commercial Code (Handelsgesetzbuch/HGB), provided this is permitted under
the HGB and justified by prudent business judgment. Other reserves appropriated during the term of the Agreement in accordance with sec. 272 (3) HGB shall be released at the request of Blitz 04-127 and used to compensate any annual net loss or accumulated losses carried forward or transferred as profit.

(3) Income from the release of capital reserves or pre-contractual other reserves may not be transferred.

(4) The entitlement to a profit transfer arises on the cutoff date for the annual financial statements of Blitz 04-128 and becomes due on that date. As of that date, it shall attract interest at 5% p.a.

Section 2
Absorption of losses

(1) Blitz 04-127 undertakes, in accordance with sec. 302 of the German Stock Corporation Act (Aktiengesetz/AktG), to compensate any annual net loss arising at Blitz 04-128 during the term of the Agreement to the extent not compensated by withdrawing amounts from the other reserves allocated during the term of the Agreement in accordance with sec. 272 (3) HGB.

(2) The parties undertake to neither waive nor reach a settlement regarding the entitlement to loss absorption before three years have passed from the day on which the entry of the termination of this Agreement in the commercial register in accordance with sec. 10 HGB is deemed to have been announced. The foregoing does not apply if Blitz 04-127 is insolvent and enters into settlement with its creditors to avert or eliminate insolvency proceedings or if the obligation to compensate is laid down in an insolvency plan.

(3) Sec. 1 (4) applies accordingly.

(4) Sec. 302 AktG, as amended, applies accordingly.
Section 3
Entry into effect and term of the Agreement

(1) The Agreement is entered into subject to approval of the shareholders' meetings of Blitz 04-127 and Blitz 04-128. It shall enter into force on entry in the commercial register for Blitz 04-128 and shall apply commencing with the financial year of Blitz 04-128 beginning December 1, 2004.

(2) The Agreement is entered into for an indefinite term. It may be terminated at the earliest effective midnight on November 30, 2009 or, if the financial year of Blitz 04-128 does not end on November 30, 2009, effective the end of the financial year running on November 30, 2009 by six months’ notice. If the Agreement is not terminated, its term shall be extended to the end of the next financial year of Blitz 04-128 while retaining the same notice period. Notice of termination shall be given in writing. Whether the period has been observed depends on the date on which the other party receives the letter containing notice of termination.

(3) The right to terminate for cause without observing a period of notice remains unaffected. Blitz 04-127 may terminate this Agreement for cause with immediate effect at any time if the majority of voting rights attached to shares in Blitz 04-128 should cease to be attributable to it or otherwise for cause under sec. 55 (7) of the 1995 German Corporation Tax Guidelines (Körperschaftsteuer-Richtlinien/KStR) or a corresponding provision applicable at the time of termination of this Agreement. Instead of terminating the Agreement in this manner, the parties may also terminate it by mutual consent if the requirements for terminating it for cause are met.

Section 4
Final provisions

(1) There are no outside shareholders in Blitz 04-128 GmbH. There is therefore no need to provide for compensation and settlement payments to outside shareholders.

(2) Amendments and additions to this Agreement must be made in writing. This also applies to this provision itself.
(3) Blitz 04-128 shall bear the cost of notarization of the resolution adopted by the Shareholders' Meeting of Blitz 04-128 approving this Agreement and the cost of entering it in the commercial register.

(4) Should any provision of this Agreement be or become ineffective, the remaining provisions shall nevertheless apply. The parties undertake to replace the ineffective provision with one coming as close as possible to the economic purpose of the ineffective provision. This applies accordingly in the event of a loophole in the Agreement.

Berlin, December 8, 2004

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represented by the authorized representative Dr. Kai-Steffen Scholz, who is exempted from the restrictions under sec. 181 of the German Civil Code (Bürgerliches Gesetzbuch/BGB) and acting on the basis of written authorization granted by the sole manager, Lionel Assant, who is also exempted from the restrictions under sec. 181 BGB, on November 25, 2004

represented by the authorized representative Dr. Kai-Steffen Scholz, who is exempted from the restrictions under sec. 181 of the German Civil Code (Bürgerliches Gesetzbuch/BGB) and acting on the basis of written authorization granted by the sole manager, Lionel Assant, who is also exempted from the restrictions under sec. 181 BGB, on November 25, 2004