

**Date: February 22, 2007**  
**Subject: NOx emission surcharge Norway**

Dear Customer,

On January 1<sup>st</sup> 2007, the Norwegian Government introduced a tax on NOx emission from fossil fuels for all sea-going vessels calling Norwegian ports (law 19 May 1933 nr. 11). This additional charge is paid by Samskip as ship owner and operator directly to the Norwegian Government.

Samskip supports measures to improve the environment and is committed to finding efficient and environmentally friendly transport solutions. However, the Norwegian NOx tax faces Samskip with significant cost increases on the Norwegian services that can no longer be carried alone.

Samskip is therefore forced to introduce a NOx surcharge to share the additional costs we are faced with. This NOx surcharge has been set at 2% on the total freight tariff for all cargo moving in and out of Norwegian ports and will be introduced starting 1<sup>st</sup> of March 2007.

In case the Norwegian Government should withdraw the tax, this surcharge will become null and void and Samskip will inform all customers without delay.

We trust that you understand our position and look forward to handling your business.

Sincerely,

Samskip Multimodal Container Logistics