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Office of the Revenue Commissioners  
Large Cases Division  
Setanta Centre  
Nassau Street  
Dublin 2  
Ireland

Oifig na gCoimisinéirí Ioncaim  
Rannán na gCásanna Móra  
Ionad Setanta  
Sráid Thobar Phádraig  
Baile Átha Cliath 2  
Éire

**Google Ireland Limited,  
Gordon House,  
Barrow Street,  
Dublin 4.**

**06 January 2009**

**Re: Google Ireland Limited  
Ref: 6388047V  
Tax Year 2009**

*Ireland/Poland Double Taxation Agreement*

Dear Sir/Madam,

The above named is a company which under Irish law, is regarded as resident in Ireland for tax purposes and thereby subject to Irish tax legislation. An Irish resident company is required to account for Irish corporation tax in respect of its profits or gains wherever arising.

**Yours faithfully,**



**John Duffy,  
Inspector of Taxes**

