



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

23 January 2014

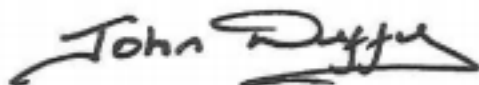
**Re: Google Ireland Limited
Ref: 6388047V
Tax Year 2014**

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. It complies with the conditions of Article 2 of Directive 90/435/EEC of July 1990.

Yours faithfully,



**John Duffy,
Inspector of Taxes,
Customer Services Branch**

john.duffy@revenue.ie

