

Quarterly Report

as of March 31, 2005



WEB.DE

The first quarter 2005 of WEB.DE AG at a glance

- Pointing the strategic way ahead: comprehensive alliance with United Internet in the fields of Internet Portal and Web Telecommunications sealed and signed
- Focus on particularly promising and future-oriented internationally positioned Web Telecommunications business line
- Ongoing high dynamics in Q1 – increase in revenues to 12.0 million Euro
- Clear increase in gross profit to 9.0 million Euro – gross margin reaches 75%
- Operating cash flow within the Group reaches an all time high of 3.2 million Euro
- Liquid funds increase significantly to 107.6 million Euro y-o-y (Q1/2004: 102.3 million Euro)
- Worldwide and nationwide launch of the next generation Web Telecommunications products in 2005

WEB.DE AG financials at a glance

(in mln. Euro)	Q1/2005	Q1/2004
Revenues	12.0	9.5
Gross profit	9.0	7.1
Marketing and advertising	(3.5)	(3.1)
Research and development	(5.1)	(4.2)
Operating result	(0.5)	(0.9)
EBITDA	1.2	1.0
Net result for the period	0.5	0.1
Earnings per share (in Euro)	0.01	0.00
Operating cash flow	3.2	2.9
Liquid funds and securities	107.6	102.3
Balance sheet total	158.8	151.1

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Dear Shareholders,

The first quarter of fiscal 2005 of WEB.DE AG has yet again shown a highly positive business development but was outshone by an event of outstanding strategic significance for the development of the company on its way to becoming a leading, internationally positioned high-tech provider in the field of Web Telecommunications: striving to reach this goal, WEB.DE AG announced on March 16, 2005 a comprehensive alliance with United Internet AG in the fields of Internet Portal and Web Telecommunications. Within the framework of this alliance, the underlying contracts were notarized on May 13, 2005, United Internet AG takes over the Internet Portal business line of WEB.DE AG along with all relevant subsidiaries, members of staff, technologies, assets as well as trademarks and license rights against remuneration in cash of 200 million Euro as well as 5.8 million shares of United Internet AG. Under certain conditions the 5.8 million shares can be replaced by 2 million United Internet shares as well as additional cash remuneration of 100 million Euro. Apart from the necessary consent of the cartel authorities which was given on May 17, 2005, and approval by the supervisory boards of the two companies, we look for the consent of the annual general meeting of WEB.DE AG on July 6, 2005. Consequently, the contract is still likely to be executed in the course of the third quarter of 2005.

Creation of Germany's largest portal and Internet services provider

As a result of the takeover of the portal www.web.de, United Internet will have a cumulative reach of more than 16 million unique monthly users (unduplicated reach in accordance with AGOF/Nielsen/WEB.DE). This will make it Germany's largest portal and Internet services provider, ahead of T-Online (11.36 million users according to AGOF internet facts 2005-I), MSN-Tomorrow Focus and Yahoo. Consequently, United Internet takes over the leading position and will benefit enormously from future developments in the business lines Online Advertising, E-Commerce, DSL, Online Services, Web Hosting and Web Telecommunications. The comprehensive alliance also creates, under the umbrella of United Internet, the largest provider of Internet advertising in Germany in terms of reach and advertising space (approximately 2.5 billion page views and more than 16 million users per month).

In the future WEB.DE AG benefits from the positive development of the Internet and Portal market without operating risks

With its 5.8 million shares representing an approximately 9.4 percent, stake WEB.DE AG becomes a major shareholder of United Internet AG. Through the new market leader it participates directly in the development of the Internet and Portal market in Germany in all areas (Online Advertising, DSL, Online Services, Web Hosting etc.) without having to bear

the operating risks for the portal business. In addition to its strategic stake of shares in United Internet, for which the company expects appreciations and possible dividend payments anticipated by United Internet, WEB.DE AG receives a cash purchase price remuneration in the amount of 200 million Euro. This represents, beyond the existing financing of the company and subject to tax payments and dividend policy, an additional long-term and particularly sound corporate financing basis. It permits the long-term development and stepping up of the worldwide business line Web Telecommunications with all international structures.

The future has a name: Web Telecommunications

After the completion of the transaction WEB.DE AG fully focuses – within the framework of the alliance – on the national and international launch of Web Telecommunications products of the next generation scheduled for fiscal 2005. An essential component of the alliance with United Internet is the comprehensive cooperation agreement between the two companies. This involves the marketing of the next generation Web Telecommunications products developed by WEB.DE AG to the entire private user base of the United Internet Group. In this way WEB.DE AG positions itself in an optimum manner with a view to reaching the mass market in Germany, a first highly significant market in the business line Web Telecommunications.

Positive business development in Q1/2005

In addition to the very important strategic steps designed to support a focus on the particularly promising and future-oriented internationally positioned Web Telecommunications segment, WEB.DE AG can boast very positive business results for the first quarter of fiscal 2005. WEB.DE AG reports for the first time in accordance with the international accounting standards IFRS (International Financial Reporting Standards).

In Q1/2005 WEB.DE AG continued the high dynamics of the last quarters and once again reports a very positive course of business: the revenues of WEB.DE AG rose in Q1/2005 on a group level by 2.5 million Euro or +26 percent y-o-y to 12.0 million Euro. They even match the level of the seasonally strong Q4/2004. The gross profit on sales of 9.0 million Euro enjoyed a similarly positive development in Q1/2005 (Q1/2004: 7.1 million Euro). This means that the gross margin of the WEB.DE Group continues to be on a consistently high level of 75 percent.

Clear improvement in the net income for the period

In Q1/2005 WEB.DE AG generated a positive net income for the period of 0.5 million Euro, which is clearly higher than the first quarter of the prior year (Q1/2004: 0.1 million Euro). Earnings before interest, taxes, depreciation and amortization (EBITDA) also chalked up a positive development and amounted to 1.2 million Euro during the last quarter Q1/2004: 1.0 million Euro).

The operating cash flow of the WEB.DE Group reached a new all-time high of 3.2 million Euro in Q1/2005 (Q1/2004: 2.9 million Euro). Liquid funds in the WEB.DE Group amounted to 107.6 million Euro (Q1/2004: 102.3 million Euro) despite substantial investments in fixed assets and IT infrastructure. They increased by 5.3 million Euro versus the same prior quarter.

Outlook:

Launch of the next generation Com.Win products

Now that the contracts governing the comprehensive alliance between WEB.DE AG and United Internet AG have been signed and the approvals of the supervisory boards and the cartel authorities have been obtained, we expect the final consent of the annual general meeting of WEB.DE AG on July 6, 2005. This transaction can then be completed already in Q3/2005. The company then will focus fully on Web Telecommunications and the international launch of the next product generation of Com.Win. The existing, highly efficient R&D capacities continue to provide optimum conditions for further innovation and the forthcoming market opening in Germany and worldwide.

We cordially thank you, our shareholders, for your ongoing confidence. We will continue to work consistently towards our common goal of leveraging the excellent starting position for the development and stepping-up of Web Telecommunications to reach the mass market with the next generation of Com.Win and hence turn our company into an internationally operating, highly profitable undertaking.

We invite you to attend our annual general meeting on July 6, 2005 in Karlsruhe so that we, together with you, can pave the way into the future of the company.

Your Executive Board of WEB.DE AG
Karlsruhe, May 2005

Analysis of the consolidated financials as of March 31, 2005

Business development

The first quarter of fiscal 2005 of WEB.DE AG was marked by a highly positive business development in terms of revenues and result. But above all it was of outstanding strategic significance for the development of the company on its way to become a leading, internationally positioned high-tech provider in the field of Web Telecommunications, following the announcement of a comprehensive alliance with United Internet AG. Within the framework of this alliance, United Internet AG will take over the Internet Portal business of WEB.DE AG along with all related subsidiaries, members of staff, technologies, assets as well as trademarks and license rights against remuneration in cash of 200 million Euro as well as 5.8 million shares of United Internet AG. Under certain conditions the 5.8 million shares can be replaced by 2 million United Internet shares as well as additional cash remuneration of 100 million Euro. The corresponding contracts were signed and notarized in May 2005. Apart from the approval by the cartel authorities, obtained in the meantime, the supervisory boards of the two companies endorsed the transaction, too. Finally, the alliance still requires the consent of the annual general meeting of WEB.DE AG which is scheduled to take place on July 6, 2005. As the business is going to be transferred cash and debt free, WEB.DE AG is entitled to the profits generated with the Internet Portal business of WEB.DE until the date of execution.

In the first quarter of fiscal 2005 the company reports for the first time in accordance with the international accounting principles IFRS (International Financial Reporting Standards). The changeover of reporting

includes for the first time the expenditure for stock options under the employee participation program of WEB.DE AG which did not, however, have any major impact compared to previous accounting based on US GAAP.

In Q1/2005 (reporting period) WEB.DE AG continued the high dynamics of the last quarters and once again reports a very positive course of business: with a clear rise in revenues to 12.0 million Euro, the company generated very positive earnings before interest, taxes, depreciation and amortization (EBITDA) of 1.2 million Euro, so that the EBITDA margin on group level already reaches 10%. The net income for the period, which reached 0.5 million Euro during the reporting period and was significantly higher than in Q1/2004 (0.1 million Euro) enjoyed a similarly positive development. Thus, the net yield on group level reaches 4.2% during the reporting period.

In the highly profitable Internet Portal segment the company generated revenues of 11.8 million Euro and a segment EBITDA of 3.5 million Euro (EBITDA margin of 30%) as well as very positive earnings before interest and taxes (EBIT) of 2.0 million Euro (EBIT margin: 17%) during the reporting period.

Revenues and gross profit

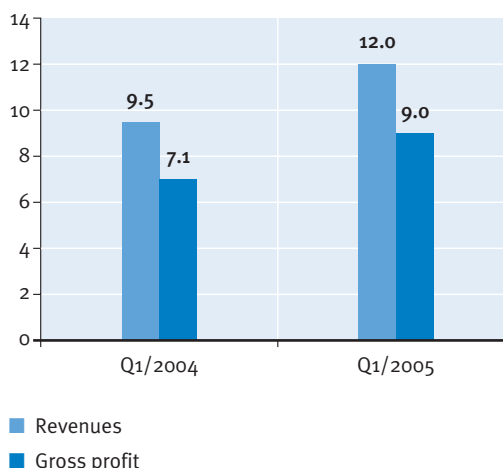
The revenues of the Group, which still consisted of the Web Telecommunications and Internet Portal segments during the reporting period, rose in Q1/2005 by 2.5 million Euro or +26% y-o-y to 12.0 million Euro. They even match the level of the seasonally strong Q4/2004.

The revenues of the Internet Portal segment comprise the business lines Media Sales (Online Advertising incl. E-Commerce) and fee-based Digital Services: In Q1/2005 Media Sales generated total revenues including performance-related advertising formats (E-Commerce) of 3.7 million Euro. This was slightly above the comparable prior year level (Q1/2004: 3.6 million Euro; +2% y-o-y) and accounts for 31% of consolidated revenues. Despite positive signals, the development of the online advertising market in Germany has altogether not yet been able to pick up the positive dynamics of the US market. Nonetheless experts anticipate a positive trend for this year which will also clearly benefit the Media Sales business line.

As in previous quarters, the fee-based Digital Services of WEB.DE AG, with their particularly high margins, continued to generate strong growth during the reporting period. Digital Services, which accounted for 67% of consolidated revenues during Q1/2005, rose versus the same prior year quarter (Q1/2004: 5.6 million Euro) by 2.4 million Euro or about 43% to 8 million Euro during the reporting period Q1/2005. The WEB.DE Club is an extraordinarily successful service; its membership increased in the course of the year (Q1/2004: 225,000) by 185,000 paying members to 410,000 WEB.DE Club members on the cut-off date March 31, 2005. The ongoing test wins of the premium product (60 Euro p.a.), its growing attractiveness based on constantly new, innovative product functionalities and the resulting growth in popularity of the WEB.DE Club have resulted in membership numbers increasing to new peak levels every quarter.

In the Web Telecommunications segment, which continues to be in a building phase, the company generated revenues of 0.2 million Euro during the reporting period; these were as expected on the level of the prior year quarter (Q1/2004: 0.2 million Euro).

Revenue development and gross profit Q1/2005 (in mln. Euro)



During the period under review the gross profit on sales (gross income) had a very positive development. In Q1/2005 it reached 9 million Euro and was clearly above the prior year quarter (Q1/2004: 7.1 million Euro). This corresponded to a gross margin of 75% in the WEB.DE Group in Q1/2005.

Operating costs

The operating costs of WEB.DE AG are affected by marketing and advertising (3.5 million Euro in Q1/2005), which are about 0.4 million Euro higher than in Q1/2004, and investment in future-oriented products and technologies (research and development).

Overall, WEB.DE AG invested 5.1 million Euro in research and development during Q1/2005. Expenses for research and development rose only slightly, as planned, compared to the last quarters and as announced increased considerably versus the comparable prior year quarter (Q1/2004: 4.2 million Euro). Consequently, the share of research and development expenses in Group revenues already dropped to 43%, due to the revenue dynamics.

Around 50% of the expenditure for the development of future-centric products and technologies was again accounted for by Web Telecommunications; the other 50% concerned research and development in the development of the Portal.

EBITDA, EBIT and income for the period under review

Earnings before interest, taxes, depreciation and amortization (EBITDA) benefited from a very positive development and reached 1.2 million Euro in Q1/2005. They were marked by an improvement versus the comparable prior year quarter (Q1/2004: 1.0 million Euro).

Web Telecommunications recorded a negative EBITDA of -2.3 million Euro. This was essentially due to consistent and future-centric investments in research and development. The EBITDA of the Internet Portal segment was on an expected high level of 3.5 million Euro (EBITDA margin of 30%).

Earnings before interest and taxes (EBIT) in the Group improved significantly during the reporting period and reached, as expected, -0.5 million Euro (Q1/2004: 0.9 million Euro). In the Internet Portal the company chalked up a significant positive segment EBIT of 2.0 million Euro with an excellent EBIT margin of 17%, which was above the previous quarters. Given the high development expenditure of Web Telecommunications, which is in a building phase, the segment EBIT was, as expected, at -2.5 million Euro.

The contribution of the two segments WEB.DE Portal and Web Telecommunications based on earnings before interest and taxes (EBIT) and earnings before interest, taxes, depreciation and amortization (EBITDA), are shown in detail in the table on page 16.

Overall, WEB.DE AG was able to generate a positive net income for the period under review of 0.5 million Euro; this was clearly above the comparable prior year quarter (Q1/2004: 0.1 million Euro) thus, the net yield on group level already reaches 4.2%.

Balance sheet, investments, cash flow and own shares

On the reporting date March 31, 2005 the balance sheet total of WEB.DE AG amounted to 158.8 million Euro. It was higher than the balance sheet total on March 31, 2004 (151.1 million Euro) and rose compared to the balance sheet date December 31, 2004 (156.2 million Euro). This means that on the balance sheet date the equity ratio amounted to 80% of the balance sheet total.

In Q1/2005 WEB.DE invested a total of 3.1 million Euro in fixed assets and intangible goods, essentially in hardware, third-party software and other IT infrastructure (Q1/2004: 2.3 million Euro).

Despite the intensive investment in fixed assets, the liquid funds of the Group continued to rise due to the persistently high cash operating surplus. The operating cash flow of the WEB.DE Group reached in Q1/2005 a new all-time high of 3.2 million Euro (Q1/2004: 2.9 million Euro). The liquid funds within the WEB.DE Group amount to 107.6 million Euro or 2.82 Euro per share (Q1/2004: 102.3 million Euro or 2.68 Euro per share); they increased versus the comparable prior year quarter by 5.3 million Euro or 0.14 Euro per share.

During the first quarter of 2005, WEB.DE AG did not buy back any shares. Apart from the liquid funds at hand of 107.6 million Euro, WEB.DE AG hence holds own shares equal 21.1 million Euro valued at the XETRA closing price of the WEB.DE share on March 31, 2005 (9.70 Euro). The average acquisition costs of these shares amounted to 6 Euro which means

that hidden reserves were built up as a result of the current share price. The stock of own shares corresponds to an arithmetic share in the capital stock of 2,173,174 Euro or 5.7% of the capital stock of WEB.DE AG.

Updates on share buy-backs can also be accessed during the quarter on the corporate website in the Investor Relations/Corporate Governance section.

Human resources

As of the reporting date March 31, 2005 WEB.DE AG employed 479 people (with part-timers included on a proportional basis). The headcount thus increased by 23 people versus Q4/2004 particularly in the fields of product development, IT, project and product management. This development underpins the high development efforts in the field of Web Telecommunications but also in respect of the WEB.DE Portal.

The staff structure was as follows on the balance sheet date:

Department	Headcount
Executive Board	5
Media Sales	53
Development and system administration	172
Portal Services	104
Product management, Project management	41
Administration, finance and public relations	50
Customer service	54
Total	479

Stock Option Plan

As at March 31, 2005 the company had issued a total of 1,802,624 options for the subscription of WEB.DE shares to employees of WEB.DE AG and its subsidiaries. One option right entitles the holder to acquire one WEB.DE share. In Q1/2005 a total of no options (Q4/2004: 1,333 options) were exercised by employees of WEB.DE AG.

As far as the structure of the Stock Option Plan is concerned, which does not deviate from the financial statements of 2004 on the reporting date, reference is made to the Annual Report 2004, pages 42 and 43.

Directors' Holdings

The reportable shareholdings of executive and non-executive directors as at March 31, 2005 are as follows:

Executive Board	Shares	Options
Matthias Greve	none	none
Michael Greve	none	none
Matthias Ehrlich	none	95,000
Matthias Hornberger	553	181,430
Robert Gratzl	none	181,430
Total	553	457,860

Supervisory Board	Shares	Options
Hansjörg Reiter	none	none
Felix Greve	none	none
Dr. habil. Karl Schlagenhaut	none	none

Cinetic GmbH, Karlsruhe, of which Matthias and Michael Greve each hold 50% of the shares, continues to hold 21,584,505 shares of WEB.DE AG. Felix Greve indirectly holds 500,000 shares of WEB.DE AG through three asset management companies.

Outlook

Now that the contracts governing the comprehensive alliance between WEB.DE AG and United Internet AG have been signed and the approvals of the supervisory boards and the cartel authorities have been obtained, we expect the final approval of the annual general meeting of WEB.DE AG on July 6, 2005. The completion of this transaction can be implemented already in Q3/2005.

The company now focuses fully on Web Telecommunications and the international launch of the next product generation of Com.Win. The existing, highly efficient R&D capacities continue to provide optimum conditions for further innovation and the forthcoming market opening in Germany and worldwide.

WEB.DE AG Consolidated Profit and Loss Statement (IFRS) as of March 31, 2005

(in T Euro, except for share details)	Q1/2005	Q1/2004
Sales revenues	11,951	9,456
Cost of sales	(2,956)	(2,360)
Gross profit	8,995	7,096
Marketing and advertising	(3,475)	(3,087)
General administration costs	(855)	(636)
Research and development	(5,146)	(4,239)
Operating result	(481)	(866)
Financial income	999	928
Net result for the period	518	62
Net result per share	0.01	0.00
Average number of outstanding shares	36,030,112	36,189,922

WEB.DE AG Consolidated Balance Sheet (IFRS)

as of March 31, 2005

A S S E T S (in T Euro)	03/31/2005	03/31/2004	12/31/2004
Short-term assets			
Cash and cash equivalents	8,665	8,321	16,145
Marketable securities	14,785	30,682	14,747
Trade accounts receivable	6,134	4,890	5,555
Due from associated companies	141	4	126
Prepaid expenses and other short-term assets	4,154	3,810	3,565
Total short-term assets	33,879	47,707	40,138
Property, plant and equipment	22,352	19,216	21,117
Intangible assets	3,968	3,261	3,827
Goodwill	6,751	6,749	6,749
Financial assets	0	3,901	0
Lendings	7,672	6,917	7,661
Marketable securities	84,143	63,335	76,728
Total long-term assets	124,886	103,379	116,082
Total assets	158,765	151,086	156,220

L I A B I L I T I E S (in T Euro)	03/31/2005	03/31/2004	12/31/2004
Short-term liabilities			
Trade accounts payable	1,958	1,072	724
Liabilities against associated companies	39	0	66
Advance payments received	4,275	3,173	4,130
Provisions	3,135	1,464	3,180
Accrued taxes	13	0	13
Deferred revenues	9,303	5,149	8,807
Other short-term liabilities	2,320	1,548	2,036
Total short-term liabilities	21,043	12,406	18,956
Long-term financial leasing liabilities	10,074	8,026	10,154
Shareholders' equity			
Common shares at 1 Euro	38,203	38,198	38,203
Capital reserve	103,195	102,957	103,120
Treasury stock	(13,003)	(11,910)	(13,003)
Other comprehensive income	428	416	483
Accumulated total result	(1,175)	993	(1,693)
Total shareholders' equity	127,648	130,654	127,110
Total liabilities	158,765	151,086	156,220

WEB.DE AG Consolidated Cash Flow Statement (IFRS) as of March 31, 2005

(in T Euro)	Q1/2005	Q1/2004	2004
Net cash provided by operating activities			
Net result for the period	518	62	(2,624)
Depreciation/amortization on intangible assets and tangible assets	1,666	1,834	7,032
Depreciation on investments	0	0	3,901
Result from sales and depreciation of marketable securities	26	422	(833)
Expense from employee stock option plan	75	48	194
Change in assets and liabilities			
Trade accounts receivable	(579)	(139)	(930)
Due from associated companies	(15)	154	158
Other assets and prepaid expenses and deferred charges	(589)	(1,351)	(1,784)
Short-term liabilities and deferred income	2,087	1,820	8,669
Inflow from operating activities	3,189	2,850	13,783
Net cash used by investing activities			
Investments in intangible assets	(605)	(635)	(2,637)
Investments in property, plant and equipment	(2,460)	(2,707)	(8,511)
Proceeds from sale of fixed assets	21	0	1
Expenditure for purchase of securities	(9,159)	2,490	(38,638)
Proceeds from sale of securities	1,625	0	44,884
Issuance of loans	(11)	995	0
Payments from company acquisitions	0	0	942
Inflow/outflow of funds from investing activities	(10,589)	143	(3,959)
Net cash used by financing activities			
Capital increase	0	0	21
Discharge of long-term liabilities	(80)	(71)	1,993
Acquisition of treasury stock	0	(155)	(1,247)
Inflow/outflow from financing activities	(80)	(226)	767
Increase/decrease of cash and cash equivalents	(7,480)	2,767	10,591
Cash and cash equivalents at the beginning of the period	16,145	5,554	5,554
Cash and cash equivalents at the end of the period	8,665	8,321	16,145

WEB.DE AG Development of Shareholders' Equity (IFRS) for the period of January 1, 2005 to March 31, 2005

(in T Euro)	Common stocks	Capital reserve	Accumulated total loss	Other comprehensive income	Treasury stock	Total
December 31, 2004	38,203	103,120	(1,693)	483	(13,003)	127,110
Capital increase of conditional capital						0
Acquisition of treasury stock						0
Result for the period		75*	518			593
Other comprehensive income				(55)		(55)
March 31, 2005	38,203	103,195	(1,175)	428	(13,003)	127,648

* Effect from employee stock option plan

Generally accepted accounting principles

The interim financial statement was prepared in conformity with the international accounting principles IFRS (International Financial Reporting Standards). The accounting and valuation principles as well as the consolidation principles are in conformity with APB 28 ("Interim Financial Reporting"). The adoption of IFRS did not have any major impact compared to previous accounting based on US GAAP.

Segment reporting

The activities of the WEB.DE Group are subdivided, in accordance with the Management Approach, into the segments WEB.DE Portal and Web Telecommunications.

WEB.DE Portal

In this segment WEB.DE AG operates the Internet portal <http://web.de> with many different offerings and services.

Web Telecommunications

This segment is based on the Com.Win product family, with which WEB.DE AG offers innovative and

integrated communication solutions for consumers and business customers. The web application encompasses an extensive contact management, telephony, E-Mail, SMS and fax in one single application. With the Web Telecommunications business line the company strives for internationalization and intends to become an international technology provider.

The segment result is transferred to the consolidated result on the basis of the financial result. The allocation of the financial result to the segments is not possible due to the central administration of finances.

Q1/2005 according to IFRS (in mln. Euro)	Revenues	Segment EBITDA	Segment result
Portal	11.8	3.5	2.0
Web Telecommunications	0.2	(2.3)	(2.5)
Financial result	–	–	1.0
Consolidated result	12.0	1.2	0.5

Imprint

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Financial Calendar

Dates	
07/06-07/2005	Annual General Meeting 2005
07/21/2005	Publication of report Q2/2005
10/20/2005	Publication of report Q3/2005



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