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C(2015) 5027 final

<p>In the published version of this decision, some information has been omitted, pursuant to articles 24 and 25 of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty, concerning non-disclosure of information covered by professional secrecy. The omissions are shown thus [...].</p>		<p style="text-align: center;">PUBLIC VERSION</p> <p>This document is made available for information purposes only.</p>
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**Subject: State Aid SA. SA.39050 (2015/N) – Poland
Individual Aid Measure for Gas Infrastructure in Poland**

Sir, /Madam,

1. PROCEDURE: NOTIFICATION, CORRESPONDENCE, DEADLINE ETC.

- (1) Following pre-notification contacts, by electronic notification of 29 April 2015, Poland notified, pursuant to Article 108(3) of the Treaty on the Functioning of the European Union (TFEU), an individual aid measure for the construction and modernisation of new and existing gas pipeline infrastructure.

2. DETAILED DESCRIPTION OF THE MEASURE/AID, INCLUDING:

The notified measure

- (2) The individual aid comprises direct grants for nine investment projects in the area of natural gas transmission systems that are expected to be carried out between 2016 and 2022. These are as follows:
1. Zdieszowice – Kędzierzyn Koźle – Tworóg gas pipeline
 - 1.1. Zdieszowice-Kędzierzyn Koźle pipeline
 - 1.2. Tworóg-Kędzierzyn Koźle pipeline

Jego Ekscelencja
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2. Pogórska Wola – Tworzeń gas pipeline
 3. Tworóg – Tworzeń gas pipeline
 4. Leśniewice – Łódź gas pipeline
 5. Rembelszczyzna – Mory – Wola Karczewska gas pipeline
 - 5.1. Rembelszczyzna-Mory pipeline
 - 5.2. Mory-Wola Karczewska pipeline
 6. Wronów – Rembelszczyzna gas pipeline
 - 6.1. Wronów – Wola Karczewska gas pipeline
 - 6.2. Wola Karczewska – Rembelszczyzna gas pipeline
 7. Wronów – Koźnice gas pipeline
 8. Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty
 9. Lewin Brzeski – Nysa gas pipeline
- (3) Zdzieszowice – Kędzierzyn Koźle – Tworóg gas pipeline consists of two parts – the Zdzieszowice – Kędzierzyn Koźle section and the Tworóg – Kędzierzyn Koźle section. The pipeline will be part of the planned western line of the priority corridor North South Gas interconnections in Central Eastern and South Eastern Europe (NSI East Gas Corridor). The construction of its two sections will enable the connection of gas pipelines in the south of Poland with the gas systems in Lower and Upper Silesia.
- (4) Pogórska Wola – Tworzeń consists of two sections: Pogórska Wola – Swarzów and Swarzów – Tworzeń. The gas pipeline will be part of the south line of the NSI East Gas Corridor, which will enable transmission of gas to the Podkarpacie region and to Slovakia, using the planned Poland – Slovakia interconnection as well as transmission of gas in the direction of Ukraine.
- (5) Tworóg – Tworzeń gas pipeline will be part of the planned western line of the NSI East Gas Corridor. The gas pipeline will enable the transmission of gas imported from the direction of the Czech Republic to the Tworzeń hub and the utilization of these amounts in the area of the Upper Silesia Agglomeration.
- (6) Leśniewice – Łódź gas pipeline will connect the gas system of the Łódź area with the large supply source of Gustorzyn hub.
- (7) Rembelszczyzna – Mory – Wola Karczewska gas pipeline will be part of the eastern line of the NSI East Gas Corridor. It consists of two sections – the Mory – Wola Karczewska gas pipeline and the Rembelszczyzna – Mory gas pipeline – both of which will form part of the Warsaw ring, a group of gas transmission pipelines supplying the Warsaw agglomeration.
- (8) Wronów – Rembelszczyzna gas pipeline is divided in two sections: the Wronów – Wola Karczewska section and the Wola Karczewska – Rembelszczyzna section.

The gas pipeline will be part of the eastern line of the NSI East corridor, enabling connections with the gas systems of Ukraine, Slovakia and Lithuania.

- (9) Wronów – Kozienice gas pipeline will be the main source of supply to the Radom area.
- (10) Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty will complement the construction of the Szczecin – Gdańsk pipeline which is currently carried out under the 2007–2013 Infrastructure and Environment Operational Programme . The construction of the Szczecin – Gdańsk pipeline will enable the transmission of gas between Gdańsk and Szczecin.
- (11) Lewin Brzeski – Nysa gas pipeline will replace the old and used DN 200/DN 250 gas pipeline and will enable the supply of gas to the developing economic zone of Prudnik.
- (12) Technical details of the nine investment tasks together with information on the scheduled starting and completion dates of the individual projects and a map of the planned gas infrastructure are provided in Annex 1.
- (13) The nine investment projects will be implemented in regions eligible for assistance under Article 107(3) (a) TFEU.

Objectives of the notified measure

- (14) The objective of the notified measure is to modernise and develop gas transmission networks in Poland.
- (15) The present gas transmission system in Poland is characterised by insufficient technical capacity, bottlenecks, especially in the areas of the Warsaw and Silesia agglomerations and considerable dependence on supplies from one direction (from east to west with dominant imports from Russia) due to the lack of an appropriate interconnection infrastructure.
- (16) Consequently, problems of security of supply and insufficient diversification of supply sources exist. The capacity constrains limit access to the network.
- (17) The nine investment projects will:
 - contribute to an increase in the overall level of security of supply by eliminating bottlenecks and providing additional capacity to the existing gas networks;
 - increase the diversification of supply by complementing the construction of interconnections between Poland and neighbouring countries.

Beneficiary

- (18) The aid beneficiary is Operator Gazociągów Przesyłowych GAZ-System S.A. (GAZ-SYSTEM), the sole gas transmission system operator (TSO) in Poland 100% owned by the Polish State. GAZ-SYSTEM is subject to ownership unbundling. It also exercises full separation between transmission activities and other activities not connected with transmission (such as gas production and supply).

- (19) Over 99.5%¹ of GAZ-SYSTEM's revenue stems from gas transmission via high-pressure pipelines and is in the form of tariffs.
- (20) GAZ-SYSTEM is the owner of all gas transmission infrastructure in Poland. It has a general mandate to maintain and extend the gas transmission network and is obliged to grant third party access to the system at regulated tariffs under the requirements of Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas and repealing Directive 2003/55/EC².
- (21) GAZ-SYSTEM will be the owner of the infrastructure elements outlined in recital (2) above.

Financing: budget and duration

- (22) To finance the nine investments, GAZ-SYSTEM will use own financial resources and it intends to use resources from the European Regional Development Fund (ERDF) under the Infrastructure and Environment Operational Programme 2014 – 2020 (OPI&E). The total investment costs for all nine projects are estimated at PLN 4 909.4 million and the aid, in the form of a grant, will amount to maximum PLN 3 131.5 million. The maximum individual aid amounts per project together with the corresponding aid intensities are presented in table 1.

Table 1 Total costs, funding gap and aid amounts per project

N	Project	Total costs in PLN million	Estimated funding gap in PLN million	Aid amount in PLN million	Aid intensity in %
1	Zdzieszowice – Kędzierzyn Koźle – Tworóg gas pipeline	537.50	345.40	345.40	100%
2	Pogórska Wola – Tworzeń gas pipeline	1,308.70	805.50	805.50	100%
3	Tworóg – Tworzeń gas pipeline	457.60	277.90	277.90	100%
4	Leśniewice – Łódź gas pipeline	310.80	168.30	168.30	100%
5	Rembelszczyzna – Mory – Wola Karczewska gas pipeline	716.20	488.80	488.80	100%
6	Wronów – Rembelszczyzna gas pipeline	1,157.30	792.30	792.30	100%
7	Wronów – Kozienice gas pipeline	132.90	73.10	73.10	100%
8	Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty	211.90	132.30	132.30	100%
9	Lewin Brzeski – Nysa gas pipeline	76.50	47.90	47.90	100%
	Total	4,909.40	3,131.50	3,131.50	100%

Source: The Polish Authorities

- (23) Pursuant to applicable rules in Poland, infrastructure investments are normally financed through revenues from transmission fees. GAZ-SYSTEM, as the entity responsible for maintaining and extending the gas transmission network has to determine which investments are given priority. According to estimates submitted by the Polish authorities, if the total investment costs were to be financed solely by GAZ-SYSTEM's own financial resources, it would lead to an increase of the average transmission tariff by 22.34%. Such an increase would result in tariff

¹ The remaining 0.5% is represented by revenue from other services provided within the non-licensed activities, for instance, sale of redundant goods and materials, premises rental services.

² OJ L 211, 14.8.2009, p. 94–136.

levels that according to the Polish authorities may prove to be too high for certain customers who would be deterred from using the infrastructure or would not be able to afford gas if they had to bear the full costs of the new pipelines.

- (24) If GAZ-SYSTEM co-finances the nine investment tasks with the proposed grant, the increase in the average transmission tariff that will be needed for the covering of the investment costs is estimated to be 4.82%.
- (25) Consequently, GAZ-SYSTEM has two options: either to postpone or cancel the realization of some of the investment tasks if no aid is granted to the projects, or to receive aid in order to carry them out as planned.
- (26) The financial analyses of the notified projects supplied by Poland show that the financial net present value of the investment (FNPV/C) for each of the nine investment tasks is negative, while the financial internal rate of return of the investment (FIRR/C) is either negative or considerably low. With the planned aid, the rate of return on capital (FIRR/K) becomes positive in the range of 6.36% - 7.96%, which is lower than the discount rate of 8% applied by Poland, while the net present value (FNPV/K) for all the projects remains negative. Table 2 summarises the performance indicators for the nine investment tasks.

Table 2 Projects' performance indicators

Project	Without Aid		With Aid	
	FNPV/C	FIRR/C	FNPV/K	FIRR/K
Zdzieszowice – Kędzierzyn Koźle – Tworóg gas pipeline	[...]	[...]	[...]	[...]
Pogórska Wola – Tworzeń gas pipeline	[...]	[...]	[...]	[...]
Tworóg – Tworzeń gas pipeline	[...]	[...]	[...]	[...]
Leśniewice – Łódź gas pipeline	[...]	[...]	[...]	[...]
Rembelszczyzna – Mory – Wola Karczevska gas pipeline	[...]	[...]	[...]	[...]
Wronów – Rembelszczyzna gas pipeline	[...]	[...]	[...]	[...]
Wronów – Kozienice gas pipeline	[...]	[...]	[...]	[...]
Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty	[...]	[...]	[...]	[...]
Lewin Brzeski – Nysa gas pipeline	[...]	[...]	[...]	[...]

Source: The Polish Authorities

- (27) The estimated funding gaps per project are presented in Table 1. To calculate these funding gaps the Polish authorities have used the funding gap method, identifying for each investment task the difference between the positive and the negative cash flows over the lifetime of the investment and discounting them to their current value.
- (28) As indicated in recital (22), the nine investments will be co-financed under OPI&E. The agreement for co-financing will be signed with the beneficiary after a positive assessment of the individual project applications for co-financing by the granting authority (the Polish State) and after a positive Decision of the European Commission regarding the current State aid notification..

- (29) The projects Zdieszowice – Kędzierzyn Koźle – Tworóg gas pipeline (investment project 1 in recital (2)), Pogórska Wola – Tworzeń gas pipeline (investment project 2 in recital (2)), Tworóg – Tworzeń gas pipeline (investment task 3 in recital (2)), Leśniewice – Łódź gas pipeline (investment task 4 in recital (2)), Rembelszczyzna – Mory – Wola Karczewska gas pipeline (investment task 5 in recital (2)) are on the list of large projects of priority axis V Increasing energy security for the OPI&E. They have been selected after an individual project assessment based on precise, measurable and objective criteria. The final realization of the projects will also depend on the availability of EU funds allocated to Poland under the OPI&E.
- (30) The remaining projects - Wronów – Rembelszczyzna gas pipeline (investment task 6 in recital (2)), Wronów – Kozienice gas pipeline (investment task 7 in recital (2)), Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty (investment task 8 in recital (2)) and Lewin Brzeski – Nysa gas pipeline (investment task 9 in recital (2)) are included in the Project Pipeline initiative, established for the preliminary selection for co-financing of gas and electrical energy projects under the OPI&E. The selection procedure for the Project Pipeline initiative was based on individual project assessment and ensured selected projects are compatible with the investment priorities of the cohesion policy. The actual realisation of the projects under the Project Pipeline initiative will depend on their meeting the additional selection criteria under the OPI&E and on the availability of funding allocated to Poland under the OPI&E.
- (31) The following gas projects, part of the current notification, are on the list of Projects of Common Interest (PCI) and as such may be eligible in addition for financing under the Connecting Europe Facility (CEF):
- Zdieszowice - Kędzierzyn Koźle pipeline (investment task 1.1 in recital (2), part of the western North-South Corridor yarn)
 - Tworóg - Kędzierzyn Koźle pipeline (investment task 1.2 in recital (2), part of the western North-South Corridor yarn)
 - Pogórska Wola - Tworzeń pipeline (investment task 2 in recital (2), part of the western North-South Corridor yarn)
 - Tworóg - Tworzeń pipeline (investment task 3 in recital (2), part of the western North-South Corridor yarn)
 - Rembelszczyzna - Wola Karczewska pipeline (investment task 5 in recital (2), part of the eastern North-South Corridor yarn)
 - Wronów - Wola Karczewska pipeline (investment task 6.1 in recital (2), part of the eastern North-South Corridor yarn)
- (32) The Polish authorities have provided the commitment that if CEF funding, other form of EU funding or any other type of funding is obtained in the future for any of the nine investment projects, it will be deducted from their respective eligible costs.

3. ASSESSMENT OF THE MEASURE/AID, INCLUDING:

Presence of state aid

- (33) Article 107 (1) TFEU provides that “any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods, shall, in so far as it affects trade between Member States, be incompatible with the common market”.

Aid granted by a Member State or through State resources

- (34) Poland intends to use resources from the European Regional Development Fund. Resources from the European Regional Development Fund are considered as State resources since Member States have discretion to decide on the use of these resources. No direct transfer exists between the Union budget and the present beneficiary for any of the nine investment projects. The aid is therefore considered to be granted from State resources and is imputable to the State within the meaning of Article 107(1) TFEU.

Favouring certain undertakings or the production of certain goods

- (35) The aid will provide an economic advantage to GAZ-SYSTEM in the form of direct grant payments for the costs of execution of the above described projects. As this advantage is granted to a single undertaking the Commission concludes that it is of a selective nature.

Distortion of competition and affectation of trade between Member States

- (36) The realization of the nine investment tasks, co-financed by the grant, will strengthen the position of GAZ-SYSTEM both at national and at European level.
- (37) Favouring the development of gas infrastructure has the potential of influencing the patterns of competition between energy sources, which are partly substitutable with gas. Thus, an economic advantage granted to GAS SYSTEM has the potential to distort competition between suppliers of energy sources.
- (38) Gas and other energy products are also traded across the European Economic Area. The aid has therefore an effect on trade between Member States.
- (39) The financial aid to GAZ SYSTEM is thus liable to distort competition and affect trading conditions within Member States.

Conclusion with regard to the presence of state aid

- (40) Taking the above into consideration, the Commission concludes that the financing of the notified investment tasks involves state aid within the meaning of Article 107 (1) TFEU.

Legality

- (41) By notifying the aid measure before its implementation, the Polish authorities have respected the standstill obligation under Article 108(3) TFEU.

Compatibility under the Guidelines on State aid for environmental protection and energy 2014-2020

- (42) The measure aims at developing gas transport infrastructure in Poland. Support for gas infrastructure measures fall within the scope of the Guidelines on State aid for environmental protection and energy 2014-2020 ('EEAG'), Section 3.8. "Aid to energy infrastructure".
- (43) The nine gas infrastructure projects are of similar nature and have the same objectives of increasing the security and diversification of energy supply. That is why they will be assessed together as a package.

Objective of common interest

- (44) The Commission considers that energy infrastructure, in the case at hand, gas transmission networks, is a precondition for a functioning energy market (point 202 EEAG). Aid to construction of new and modernisation of existing gas high-pressure pipelines at hand therefore strengthens the internal energy market. The measure enhances the integration of gas and gas supply in under-developed networks. The Commission therefore concludes that the notified measure is beneficial to the internal market and as such it contributes to an objective of common interest.

Necessity of the aid

- (45) As explained in point (206) of the EEAG, the Commission considers that for infrastructure investments in assisted areas, the market failures in terms of positive externalities and coordination problems are such that financing by means of tariffs may not be sufficient and therefore State aid may be granted.
- (46) As stated in recital (13) above all nine investment projects will be implemented in assisted areas. The financial analysis provided by the Polish authorities (with a summary of its results presented in table 2), reveals that the projects would not be financially profitable without the aid. Calculated over the lifetime of the projects (25 years) the revenues generated by the projects would not cover the expenses incurred as the projects' net present values are negative. Accordingly, a rational investor would not undertake these projects without the aid. Moreover, even with the public support, the financial performance of the projects is below the rate of return normally expected by the beneficiary on its investments. In this respect, it is noted that the notified projects reach financial rates of return of -0.97 to 1.54 and with the State aid 6.36 to 7.96. The latter does not surplus the discount rate of 8% which is normally accepted for such type of projects.
- (47) Furthermore, as explained in recital 23 above the financing of the projects without public support would lead to an increase in tariffs of 22.34 % which is not sustainable for consumers in the assisted areas.
- (48) The Commission therefore concludes that aid to the notified projects is necessary.

Appropriate instrument

- (49) The Polish authorities have explored the possibility to finance the nine gas infrastructure projects exclusively through an increase in tariffs. The facts presented and the level of increase in tariffs (see recital (23) above) demonstrate that the financing of the nine projects solely by an increase in transmission tariffs could deter users from using the infrastructure because would lead to tariff levels that could be not acceptable or affordable for several users. Consequently, there is a risk that, in the absence of public financing, the projects could be delayed or cancelled and thus, the above defined objective of common interest could not be reached.
- (50) Consequently, co- financing of the nine projects from state resources is an appropriate instrument to accelerate investments and improve the gas transmission system network in Poland.

Incentive effect

- (51) Under point (49) EEAG, the incentive effect occurs, if the aid induces the beneficiary to change its behaviour towards reaching an objective of common interest which it would not do without the aid.
- (52) In the present case as portrayed in recital (26) above, without the aid, the net present value of the investment of each of the nine projects is negative and the corresponding financial internal rate of return of investment is either negative or significantly low, meaning that a rational investor would not carry out the investments.
- (53) All gas projects have been subjected to an individual assessment procedure as described in recitals (29) and (30) above, which ensures that aid is granted when a specific set of selection criteria is met. This is in line with points 50 to 52 EEAG.
- (54) Bearing in mind the above, the Commission concludes that the state aid has an incentive effect as:
- only the public support enables the nine investment tasks to be carried out
 - it will be granted prior to the start of works, conditional on a positive assessment by the granting authority and credibility check of the counterfactual scenario.

Proportionality

- (55) A state aid measure is proportional if the measure is designed in a way that the aid as such is kept to the minimum necessary to achieve the objective sought. Pursuant to point (212) EEAG, aid measures in support of infrastructure should not exceed an aid intensity of 100% of the eligible costs, defined as a funding gap.
- (56) The funding gap is estimated to be PLN 3 131.5 million corresponding to about 64% of the total investment costs of the nine gas infrastructure projects. The remaining part of the investment costs will be financed from the beneficiary's own resources. The aid intensity is 100% of the funding gap (as can be seen from Table 1), which complies with point (212) EEAG.
- (57) The financial analysis portrayed in recital 26 indicates that with the planned aid, the projects would yield a rate of return in the range of 6.36% - 7.96%, not

surpassing the discount rate of 8 % nominal, which is in line with investments of the kinds at hand. The aid does not therefore provide excessive returns to the beneficiary and is thus deemed to be proportionate.

- (58) This decision is without prejudice to a final contribution from the European Regional Development Fund to the nine gas transmission pipeline projects.
- (59) As stated in recital 31 above, if any of the investment projects is to be awarded additional EU financing, the relevant eligible costs will be decreased accordingly. This will ensure that the total amount of public funding granted in relation to the same eligible costs will not exceed the maximum acceptable funding rate under EEAG.
- (60) Bearing in mind the above, the Commission concludes that the state aid granted for all notified projects is proportional.

Distortion of competition and balancing test

- (61) The Commission positively notes that the projects covered by the notified measure improve the gas transmission network in Poland and the connection with the gas systems of neighbouring countries (see descriptions in recitals (3) - (13) above), which will contribute to the reliability of the gas supply, thus indirectly enhancing competition in the gas supply market. The newly constructed and modernised gas pipelines will be subject to EU-internal gas market legislation. GAZ SYSTEM is legally obliged to grant suppliers access under the same conditions. For those reasons the Commission therefore considers that the notified aid does not have undue distortive effects on competition and trade and is thus, in line with point (214) EEAG.
- (62) Therefore, the Commission concludes that the possible distortion of competition and the effect on trade resulting from the aid measure are limited and are outweighed by the improvements of the gas transmission network.

Conclusion with regard to the compatibility of the measure

- (63) In light of the above, the Commission considers that the notified measure pursues an objective of common interest in a necessary and proportionate way and thus, is compatible with the internal market on the basis of the Guidelines on State aid for environmental protection and energy 2014-2020.

4. CONCLUSION

- (64) The Commission has accordingly decided not to raise objections to the aid on the grounds that it is compatible with the internal market pursuant to Article 107(3) (c) of the Treaty on the Functioning of the European Union.
- (65) If this letter contains confidential information which should not be disclosed to third parties, please inform the Commission within fifteen working days of the date of receipt. If the Commission does not receive a reasoned request by that deadline, you will be deemed to agree to the disclosure to third parties and to the publication of the full text of the letter in the authentic language on the Internet site: <http://ec.europa.eu/competition/elojade/isef/index.cfm>.

Your request should be sent electronically to the following address:

European Commission,
Directorate-General Competition
State Aid Greffe
B-1049 Brussels
Stateaidgreffe@ec.europa.eu

Yours faithfully
For the Commission

Margrethe VESTAGER
Member of the Commission

Annex 1

Gas Infrastructure Projects – Additional Information³

1. Technical details

N	Project	Nominal Diameter DN	Pressure Mpa	Length km
1.	Zdzieszowice-Kędzierzyn koźle-tworóg gas pipeline			
1.1.	Zdzieszowice-Kędzierzyn Koźle section	1000	8.4	19
1.2.	Tworóg-Kędzierzyn Koźle section	1000	8.4	47
2.	Pogorska Wola-Tworzen gas pipeline	1000	8.4	160
3.	Tworog-Tworzen gas pipeline	1000	8.4	56
4.	Leśniewice-Łódź gas pipeline	700	8.4	66
5.	Rembelszczyzna-mory-wola Karczewska gas pipeline			
5.1.	Rembelszczyzna-Mory section	700	8.4	28
5.2.	Mory-Wola Karczewska section	700	8.4	91
6.	Wronów-rembelszczyzna gas pipeline			
6.1.	Rembelszczyzna-Wola Karczewska section	1000	8.4	81
6.2.	Wola Karczewska — Wronów section	1000	8.4	54
7.	Wronów-kozienice gas pipeline	500	8.4	30
8.	Płoty Szczecin-Gdańsk gas pipeline Goleniów — phase V	700	8.4	45
9.	Lewin brzeski-Nysa gas pipeline	300	8.4	48

2. Duration

Item	Project – Task name	Estimated amount of co-financing (in PLN million)	Planned date of signing of the co-financing agreement	Beginning of the actual implementation of the project	Completion of the project and settlement
1.	Zdzieszowice – Kędzierzyn Koźle – Tworóg gas pipeline	345.4	2016	2016	2018
2.	Pogórska Wola – Tworzeń gas pipeline	805.5	2016	2017	2022
3.	Tworóg – Tworzeń gas pipeline	277.9	2016	2016	2018
4.	Leśniewice – Łódź gas pipeline	168.3	2017	2017	2019
5.	Rembelszczyzna – Mory – Wola Karczewska gas pipeline	488.8	2017	2017	2021

³ All the information presented in the current annex is provided by the Polish Authorities unless otherwise stated.

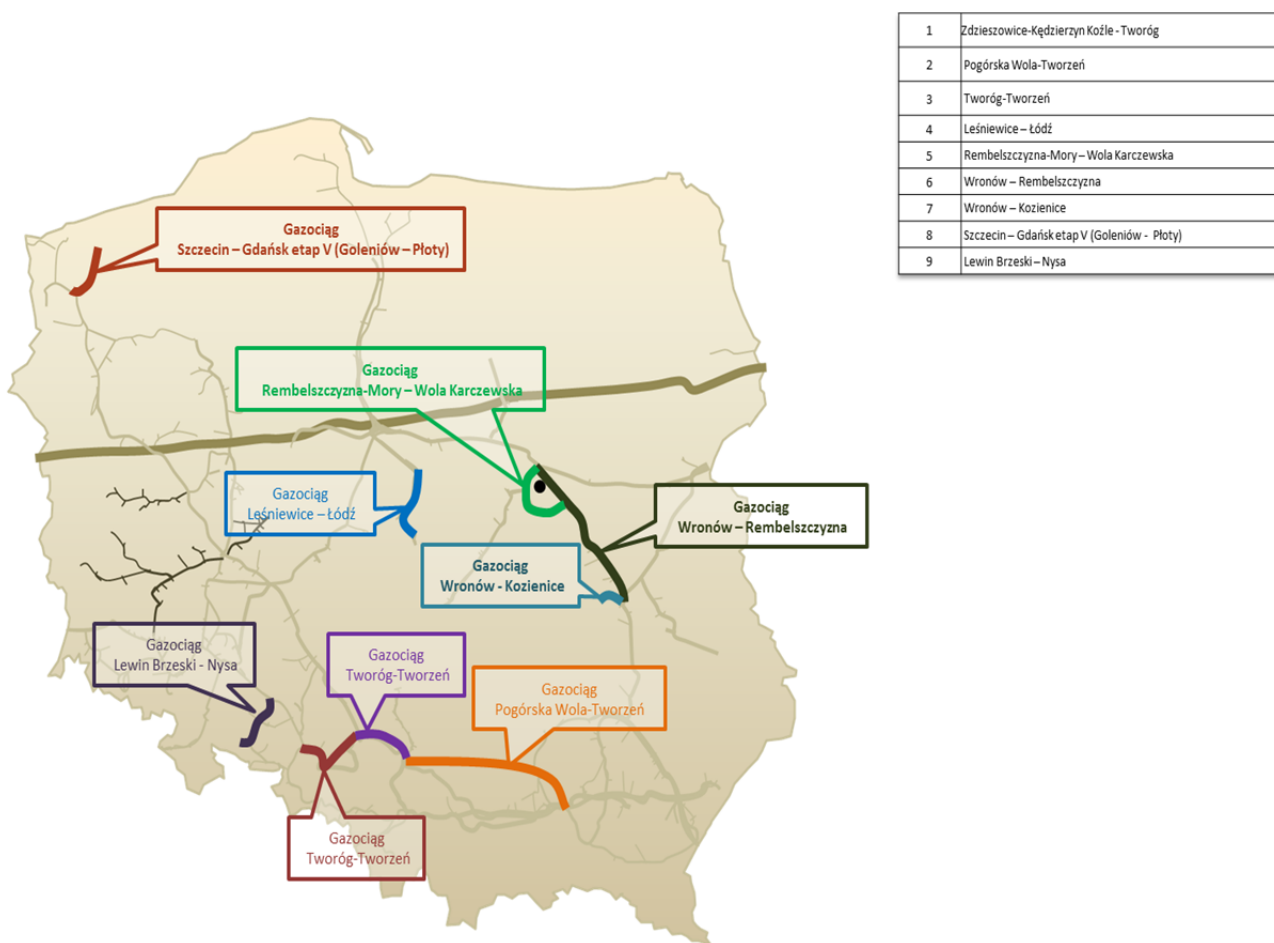
Item	Project – Task name	Estimated amount of co-financing (in PLN million)	Planned date of signing of the co-financing agreement	Beginning of the actual implementation of the project	Completion of the project and settlement
6.	Wronów – Rembelszczyzna gas pipeline	792.3	2019	2020	2022
7.	Wronów – Kozienice gas pipeline	73.1	2016	2016	2018
8.	Szczecin – Gdańsk gas pipeline, Stage V	132.3	2015	2017	2018
9.	Lewin Brzeski – Nysa gas pipeline	47.9	2015	2016	2017

3. Location map

Item	Project – task name	Province
1.	Zdzieszowice – Kędzierzyn Koźle – Tworóg gas pipeline	Śląskie, Opolskie
2.	Pogórska Wola – Tworzeń gas pipeline	Małopolskie, Śląskie, Świętokrzyskie
3.	Tworóg – Tworzeń gas pipeline	Śląskie
4.	Leśniewice – Łódź gas pipeline	Łódzkie
5.	Rembelszczyzna – Mory – Wola Karczewska gas pipeline	Mazowieckie
6.	Wronów – Rembelszczyzna gas pipeline	Mazowieckie, Lubelskie

7.	Wronów – Kozienice gas pipeline	Mazowieckie, Lubelskie
8.	Szczecin – Gdańsk gas pipeline, Stage V Goleniów – Płoty	Zachodniopomorskie
9.	Lewin Brzeski – Nysa gas pipeline	Opolskie

Source: GAZ-SYSTEM S.A.



Source: GAZ-SYSTEM S.A.