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Declaration

by the Executive Board and the Supervisory Board

of MAN Aktiengesellschaft

on the Recommendations of the

Government Commission on the German Corporate Governance Code

in accordance with section 161 of the *Aktengesetz* (AktG – German Stock Corporation Act)

MAN Aktiengesellschaft complied with the recommendations of the Government Commission on the German Corporate Governance Code in accordance with its Declaration of Conformity of December 2007 and will comply with the recommendations of the German Corporate Governance Code (the Code) as amended on June 6, 2008.

This includes the recommendation that members of the Supervisory Board do not exercise a directorship or similar function for important competitors of the Company (section 5.4.2 of the Code). No member exercises a directorship or similar function at Scania, which MAN considers to be an important competitor. MAN does not consider Volkswagen AG (where Prof. Dr. Ferdinand Piech is Chairman of the Supervisory Board) or Volkswagen AG's subsidiary Audi AG (where Rupert Stadler is Chief Executive Officer) to be important competitors. Furthermore, in his role as Spokesman of the Brand Management Board of Volkswagen AG Nutzfahrzeuge, Stephan Schaller does not exercise a directorship function at Volkswagen AG.

Munich, December 2008

For the Supervisory Board

For the Executive Board

Hon.-Prof. Dr. techn. h.c. Dipl.-Ing. ETH
Ferdinand K. Piëch

Håkan Samuelsson

- Chairman of the Supervisory Board -

- Chairman of the Executive Board -