

Case No: 55364
Event No: 281403
Dec. No.: 149/04/COL

EFTA SURVEILLANCE AUTHORITY DECISION
of 30 June 2004
regarding certain derogations from electricity tax
(NORWAY)

THE EFTA SURVEILLANCE AUTHORITY,

HAVING REGARD TO the Agreement on the European Economic Area¹, in particular to Articles 61 to 63 and Protocol 26 thereof,

HAVING REGARD TO the Agreement between the EFTA States on the establishment of a Surveillance Authority and a Court of Justice², in particular to Article 24 and Protocol 3 thereof,

HAVING REGARD TO the Procedural and Substantive Rules in the Field of State Aid³, in particular Chapter 15 thereof⁴,

WHEREAS:

I. Facts

A. Procedure

By letter dated 14 April 2004 from the Norwegian Mission to the EU, forwarding letters from the Ministry of Trade and Industry and from the Ministry of Finance, both dated 5 April 2004, Norway notified the EFTA Surveillance Authority (hereinafter

¹ Hereinafter referred to as the “EEA Agreement”.

² Hereinafter referred to as the “Surveillance and Court Agreement”.

³ Guidelines on the application and interpretation of Articles 61 and 62 of the EEA Agreement and Article 1 of Protocol 3 to the Surveillance and Court Agreement, adopted and issued by the EFTA Surveillance Authority on 19 January 1994, published in OJ L 231, 3.9.1994 and EEA Supplement to the OJ No 32, 3.9.1994, last amended by the Authority’s Decision No 90/04/COL of 23.4.2004, not yet published; hereinafter referred to as the “Authority’s State Aid Guidelines”.

⁴ Chapter 15 of the Authority’s State Aid Guidelines on Aid for Environmental Protection, as adopted by the Authority’s Decision No 152/01/COL of 23 May 2001 and published in the OJ L 237, 6.9.2001, p. 16 and EEA Supplement to the OJ No 6, 24.1.2002, hereinafter referred to as the “Environmental Guidelines”.

referred to as “the Authority”) of planned amendments to the electricity tax. The letter was received and registered by the Authority on 15 April 2004 (Event No 278143). The Authority acknowledged the receipt on the same date (Event No 277831).

By letter dated 28 April 2004 (Event No 278788), the Competition and State Aid Directorate requested further information. By letter from the Norwegian Mission to the EU dated 28 May 2004, forwarding a letter from the Ministry of Trade and Industry dated 26 May 2004 and a letter from the Ministry of Finance dated 25 May 2004, Norway responded to the request for information. The letter was received and registered by the Authority on 1 June 2004 (Event No 281403).

By letter dated 14 June 2004 (Event No 284110), the Competition and State Aid Directorate sought further clarification from the Norwegian authorities, regarding the scope of the notification. The Norwegian authorities submitted an amendment to the notification by letter of the Norwegian Mission to the EU dated 17 June 2004, forwarding a letter from the Ministry of Finance dated 16 June 2004, received and registered by the Authority 18 June 2004 (Event No 285219).

B. Description of the amendments to the electricity tax

1. Background

The tax on electricity consumption was first introduced in 1971. According to the Norwegian Government, the objective of the tax was to ensure a more efficient use of electric power thereby leading to positive environmental effects that would otherwise not occur. Since the introduction of the electricity tax, certain industries have benefited either from reduced rates or full tax exemptions.

By decision of 23 May 2001, the Authority adopted new Environmental Guidelines⁵ and proposed, as appropriate measures under Article 1(1) of Protocol 3 to the Surveillance and Court Agreement, that the EFTA States should bring their existing environmental aid schemes into line with these Guidelines before 1 January 2002. By letter from the Ministry of Trade and Industry to the Authority dated 6 July 2001, the Norwegian Government signified its agreement to the appropriate measures.

Because of doubts as to whether Norway had complied with the appropriate measures, the Authority opened a formal investigation procedure on 26 July 2002⁶ with regard to, *inter alia*, certain derogations from the electricity tax for certain industries and regions in Norway.

During the formal investigation procedure Norway abolished the electricity tax for all undertakings. In the Parliament’s annual decision on the electricity tax in the state budget for 2004, the tax was limited to electricity used by households, as of 1 January 2004⁷.

⁵ Decision No 152/01/COL.

⁶ Decision No 149/02/COL, published in OJ L 31, 6.2.2003, p.36 and EEA Supplement to the OJ No 8, 6.2.2003, p.2.

⁷ Vedtak om forbruksavgift på elektrisk kraft, paragraph 1.

On 30 June 2004, the Authority closed the formal investigation procedure with a final decision⁸. In that decision the Authority concluded that the exemptions from the tax on electricity consumption for the manufacturing industry and mining, as well as the regional exemptions for undertakings in Finnmark and North Troms, involved State aid within the meaning of Article 61(1) of the EEA Agreement. The Authority further concluded that these exemptions were incompatible with the functioning of the EEA Agreement. Consequently, the Authority ordered the recovery of the unlawfully received State aid, as of 6 February 2003.

With the notified amendments to the electricity tax, the Norwegian authorities wish to introduce a new electricity tax for undertakings. However, this new electricity tax for undertakings will contain certain derogations.

2. The envisaged amendments to the electricity tax

The Norwegian Government's present proposal to Parliament, as part of the revised budget 2004 in May, looks as follows:

The normal national electricity tax rate for businesses will be NOK 0,0967/kW⁹, to take effect as of 1 July 2004. However, for the period from 1 July 2004 to 30 June 2014, there will be certain derogations from this tax.

a) The total tax exemptions

Certain production processes will be totally exempted from the electricity tax. This concerns electricity used for the purpose of chemical reduction, as well as electricity used in electrolytic, metallurgical and mineralogical processes¹⁰. These exemptions will mainly benefit the metal industry, the cement industry and, partially, producers of basic chemicals (“*Kjemisk Råvareindustri*”)¹¹. According to the Norwegian Government, these uses do not contribute in a significant way to the objectives of the electricity tax, which are described in St. prp. Nr. 1 (2003-2004) as “*curbing the increases of use of electricity and stimulating the use of alternative energy sources and water-borne heat*”. The Norwegian Government explained that the new system aims at essentially taxing electricity used in similar ways as fuel. The Norwegian Government further stated that the majority of the exempted usage could not use alternative energy sources.

b) The reduced tax rates

In addition to the above mentioned total tax exemptions, Norway will introduce a reduced electricity tax rate of 0,0045 NOK/kWh, that is limited to certain industries. The respective industries are classified according to the Norwegian Standard for industrial classification¹², which corresponds to the EU's NACE standard, revision 1.

⁸ Decision No 148/04/COL.

⁹ St. prp.nr. 63 Tilleggsbevilgninger og omprioriteringer i statsbudsjettet medregnet folketrygden 2004. This rate is the same rate as paid by households, which have paid this tax already since 1 January 2004.

¹⁰ Utkast til stortingsvedtak om forbruksavgift på elektrisk kraft (kap.5541, post 70), section 2 a).

¹¹ St.prp. nr 63, point 2.2.

¹² More precisely by standard SN 94 (standard for “*næringsgruppering*”) and SIC94 (standard industrial classification).

The industries which will be subject to the reduced electricity tax rate consist of the following:

- mining and quarrying industry (Section C in SN94);
- manufacturing industry (Section D in SN 94);
- social work activities, as far as the electricity is used by enterprises that exercise industry production in the same way as the enterprises under the C and D section (Section 85.3); and
- steam and hot water supply (Section 40.30).

However, even though an undertaking in these categories will be eligible for the reduced rate, the use of electricity in administration buildings will be covered by the normal rate. Administration buildings are defined as buildings for which a minimum of 80% of the building must be used for administrative purposes.

The Norwegian Government further notified the Authority that, for the regions of Finnmark and North Troms (Karlsøy, Kvænangen, Kåford, Lyngen, Nordreisa, Skjervøy and Stordfjord), the reduced tax rate will be applicable until 31 December 2006.

The Norwegian Government confirmed that there are no other aid schemes, within the meaning of Article 61(1) of the EEA Agreement, whose application would result in the undertakings paying less than the minimum electricity tax rate in the European Community. In the regions of Finnmark and North Troms, the reduced electricity tax will however be combined with the application of *de minimis* aid. The Norwegian Government stated that it is aware that certain of the undertakings in these regions will also receive *de minimis* aid in form of differentiated social security contributions. According to the Norwegian Government, these undertakings must document that this refund together with the aid in form differentiated social security contributions respects the *de minimis* ceiling, in order to receive a refund of the electricity tax.

II. APPRECIATION

A. Notification requirement

By notifying to the Authority the amendments to the electricity tax and not putting them into effect, without obtaining prior authorisation from the Authority, the Norwegian authorities have fulfilled their obligation according to Article 1(3) in Part I of Protocol 3 to the Surveillance and Court Agreement to notify any plans to grant aid before their implementation.

B. State aid within the meaning of Article 61(1) of the EEA Agreement

Article 61(1) of the EEA Agreement reads: “... any aid granted by EC Member States, EFTA States 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 the Contracting Parties, be incompatible with the functioning of this Agreement.”

The introduction of environmental taxes is not, as such, covered by Article 61(1) of the EEA Agreement, insofar as they are general measures which do not favour particular firms or sectors of industry¹³. Exceptions to a general tax do, however, fall under that provision, if they are targeted at certain firms or sectors of industry, and without these exemptions being justified by the nature or general scheme of the tax system in question¹⁴. It is against this background that the various tax derogations will be analysed.

1. Total tax exemptions for the use of electricity for the purpose of chemical reduction and in electrolytic, metallurgical and mineralogical processes

The Authority notes that the total tax exemptions provided for by the Norwegian electricity tax rules for the use of electricity for the purpose of chemical reduction, as well as in electrolytic, metallurgical and mineralogical processes¹⁵, lead to a loss of revenue for the Norwegian State and therefore constitute State resources in the meaning of Article 61(1) of the EEA Agreement. The tax exemptions grant an advantage to certain industries, in particular the metal, cement and parts of the chemical industries, and relieve them of charges that would normally be borne from their budgets. Therefore, the exemptions are materially selective measures¹⁶.

However, it needs to be analysed whether the exemptions can be justified according to the logic and nature of the electricity tax system. The Norwegian authorities stipulated that the majority of the above uses, which are exempted from the electricity tax, only contribute little to the objectives of the electricity tax, since the industries could not use alternative energy forms.

The Norwegian authorities further argued that it is within the nature and logic of the system, which primarily aims at the taxation of electricity used in similar ways as fuel, not to tax non-fuel uses, dual uses and mineralogical processes. In this respect the Norwegian authorities referred to an agreement between the EU Council and the EU Commission of 7 October 2003¹⁷, in which it is stated that energy products should essentially be subject to a tax when used as heating fuel or motor fuel. Referring to that agreement, the Norwegian authorities argued that it could therefore be considered that it is in the nature and the logic of a tax system to exclude dual and non fuel uses of energy products as well as mineralogical processes. The Norwegian authorities added that electricity used in a similar way should be treated on an equal footing.

The Authority notes that the above approach is also reflected in previous Commission decisions¹⁸ as well as in recital 22 and Article 2(4) of Directive 2003/96/EC

¹³ See point 17B.3.1.(1) of Chapter 17B of the Authority's State Aid Guidelines on the application of State aid rules to measures relating to direct business taxation.

¹⁴ See point 17B.3.1.(4) of Chapter 17B of the Authority's State Aid Guidelines and Case 173/73 *Italy v Commission* [1974] ECR 709, paragraph 15.

¹⁵ In this respect the current system differs from the previous tax system.

¹⁶ See Commission's Decision of 3 April 2002 regarding exemptions from the Climate Change Levy in the UK, where the dual use exemption is considered to be selective (State aid No C 18/2001 and C19/2001), OJ L 229, 27.8.2002, p.15.

¹⁷ Council of the European Union 7 October 2003, 13253/03 ADD 1.

¹⁸ See UK Climate Change Decision, referred to in fn. 16 and State aid No NN 3A/2001 and NN 4A/2001- Sweden, prolongation of CO₂ tax scheme.

(hereinafter referred to as “the Energy Tax Directive”)¹⁹. According to these latter provisions of the Energy Tax Directive, energy products should essentially be subject to a Community framework when used as heating fuel or motor fuel. To that extent it is within the nature and logic of an energy (or electricity) tax system to exclude mineralogical processes, non-fuel uses and dual uses of energy products (such as chemical reduction, electrolytic and metallurgical processes). The Authority would like to point out in this context that tax harmonisation as such, and thus the Energy Tax Directive, is outside the scope of the EEA Agreement. However, for State aid purposes the Energy Tax Directive can be used, in the same manner as Commission practice, as a point of reference for the Authority, without implying that the EFTA States are obliged to comply with Community tax legislation²⁰, that is not a part of the EEA Agreement.

In the light of the above, the Authority finds that the new Norwegian electricity tax system, as now defined by the Norwegian authorities and which primarily taxes electricity used for fuel purposes, can exclude the above mentioned uses, without being considered as State aid in the meaning of Article 61(1) of the EEA Agreement.

2. Reduced tax rates for certain industries

The reduced tax rate for the various industries mentioned above in point I.B.2.b of this Decision results in foregone revenue for the Norwegian State and grants firms in these sectors an advantage as it relieves them from charges they would normally have to bear from their budget.

The scope of the reduced electricity tax rates is made by reference to the statistical classification of economic activities. The derogation from paying the full tax is sectoral in nature. The reduced tax rates are therefore selective and can neither be justified by the nature nor the logic of the tax system in question²¹.

The industries benefiting from the derogation are engaged in activities open to competition on markets in which there is trade between the EEA Contracting Parties. The derogation is therefore liable to distort competition and affect trade between the Contracting Parties.

The Authority therefore concludes that the reduced electricity tax rates for certain industries constitute State aid within the meaning of Article 61(1) of the EEA Agreement.

3. Reduced tax rates for users in certain regions

The reduced tax rates for users in certain regions constitute a loss of tax revenues for the Norwegian State and an advantage to undertakings located in these regions. The derogation is therefore selective and cannot be justified by the nature and logic of the

¹⁹ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity, OJ L 283, 31.10.2003, p. 51.

²⁰ Chapter 15 of the Authority’s State Aid Guidelines, Introduction, paragraph 5.

²¹ See in this context Case C-143/99 *Adria Wien Pipeline* [2001] ECRI-8365, paragraphs 49 and 55, where the European Court of Justice held that “...any justification for the grant of undertakings whose activities consists primarily in the production of goods is not to be found in the nature or general scheme of the taxation system”.

electricity tax system. Given that the tax reduction applies to all undertakings and sectors, it cannot be excluded that the activities carried out by the undertakings, in the regions concerned are exposed to competition and trade from undertakings in other Contracting Parties. The derogation will therefore be liable to distort competition and affect trade between Contracting Parties.

Consequently, the Authority considers that the reduced electricity tax rates for users in certain regions constitute State aid within the meaning of Article 61(1) of the EEA Agreement.

C. Compatibility assessment

The compatibility with the functioning of the EEA Agreement of those tax measures which have been found to constitute State aid within the meaning of Article 61(1) of the EEA Agreement will be assessed below. These measures will be analysed under Article 61(3)(c) of the EEA Agreement in combination with the Chapter 15 of the Authority's State Aid Guidelines on aid for environmental protection (hereinafter referred to as "the Environmental Guidelines").

According to section D.3.2 of the Environmental Guidelines (entitled "Rules applicable to all operating aid in the form of tax reductions or exemptions"), EFTA States might deem it necessary to make provisions for temporary exemptions from environmental taxes notably because of the absence of harmonisation at European level or because of the temporary risk of a loss of international competitiveness. However, these exemptions, which in general constitute operating aid, have to fulfil the requirements set out in the Environmental Guidelines²².

Point 44 of the Environmental Guidelines deals with the situation where a tax corresponds to a tax which is to be levied within the European Community as the result of a Community Directive. The Norwegian electricity tax corresponds to the electricity tax which is harmonised in the European Community as a consequence of the application of the Energy Tax Directive. Point 44(a) of the Environmental Guidelines stipulates that if an EFTA State applies a tax rate higher than the minimum rate laid down in the Community Directive to certain products, and grants an exemption to certain firms, this is justifiable, if the amount paid is at least equal to the minimum rate set by the Directive.

Point 46.1 of the Environmental Guidelines specifies the above in greater detail and sets out that when an EFTA State, for environmental reasons, introduces a new tax in a sector of activity, or on products in respect of which no corresponding European Community tax harmonisation exists, or the tax exceeds that provided for in Community legislation, exemption decisions covering a ten year period with no degression may be justified:

- (a) when these exemptions are either conditional on the conclusion of agreements between the EFTA State concerned and the recipient firms, whereby the firms undertake to achieve environmental protection objectives, or

²² Point 42 of the Environmental Guidelines.

- (b) when the amount effectively paid by the firms after reduction remains higher than the Community minimum (where a harmonised European Community tax exists – first indent) or when the amount paid constitutes a significant proportion of the national tax (where the tax does not correspond to a harmonised European Community tax – second indent).

The envisaged normal electricity tax rate in Norway of 0,0967 NOK/kWh (approximately 0,0117 Euro/kWh) exceeds the minimum level envisaged for electricity as provided for by Annex I, Table C of the Energy Tax Directive (0,5 Euro/MWh, i.e. approximately 0,00412 NOK/kWh²³). The tax measures will consequently be analysed according to the above principles.

1. Reduced tax rates for certain industries

With regard to the reduced tax rates for certain industries, the Norwegian Government has not shown that the conditions under point 46(1)(a) of the Environmental Guidelines were fulfilled. In particular, the recipient firms neither entered into any agreements whereby they committed themselves to achieve environmental protection objectives, nor were there any similar measures in place which would pursue these objectives.

However, such agreements are dispensable where the reduction concerns a tax corresponding to a harmonised European Community tax, and where the amount effectively paid by the firms after the reduction remains higher than the European Community minimum²⁴.

The reduced rate paid by undertakings belonging to the sectors which qualify for a tax reduction is set at 0,0045 NOK/kWh. This rate is above the Community minimum rate, stipulated in Annex I, Table C of the Energy Tax Directive, which is set at approximately 0,00412 NOK/kWh. The Norwegian authorities have further confirmed that they will establish the annual conversion rate between NOK/Euro according to the principles set out in Article 13(1) of the Energy Tax Directive. This will prevent the Norwegian reduced tax level falling under the European Community minimum.

In the light of the above, the reduced electricity tax rates for certain industries comply with point 46(1)(b), first indent, of the Environmental Guidelines²⁵. Point 46(1) of the Environmental Guidelines allows for a derogation for 10 years, which is respected in the present case.

²³ Calculated in kWh and converted into NOK, according to the conversion principles set out in Article 13(1) of Directive 2003/96/EC, i.e. at conversion rate of 1 October 2003 of NOK/Euro 8,2325.

²⁴ Point 46(1)(b) first indent of the Environmental Guidelines. On the Community minimum rate, see point 44 (a) of the Environmental Guidelines.

²⁵ State Aid N 484/2003, point 3.2. in which a reduced CO₂ tax for the manufacturing industry has been accepted in the Community pillar as the amount paid by the beneficiaries stayed well above the minimum tax level set out in the Energy Tax Directive.

2. The tax reduction for users in certain regions

It is proposed and notified that undertakings in Finnmark and North Troms pay a reduced electricity tax rate, which is above the European Community minimum rate as stipulated in Annex I, Table C of the Energy Tax Directive.

As stated by the Norwegian authorities, the tax reduction in the regions of Finnmark and North Troms amounts to regional aid²⁶. Tax derogations constitute operating aid that can only be allowed under exceptional circumstances (i.e. in order to offset additional transport costs) provided for in the Regional Aid Guidelines.

However, the Norwegian authorities also gave environmental reasons and objectives for the regional tax reduction. They claimed that without the possibility of granting a reduced tax rate in these regions, it would be difficult to introduce an environmental tax at all to achieve the environmental objectives aimed at by the electricity tax. The Norwegian authorities argued that the tax derogation is necessary for undertakings in these regions for competitive reasons. The remaining tax amount effectively paid by the undertakings would not only be above the Community minimum rate, but also still give them an incentive to act in a more environmentally friendly manner. The Norwegian authorities further referred to a Commission decision, which authorised regional differentiations in Sweden under the Environmental Guidelines²⁷.

The Authority notes that the tax reduction primarily follows a regional objective, which in principle should be assessed under the Regional Aid Guidelines. However, the Authority does not exclude that, due to climatic and geographic conditions in Finnmark and North Troms, undertakings find it difficult to adapt to higher taxation. The minimum rate should give these undertakings, in line with point 44(a) of the Environmental Guidelines, a sufficient incentive to act in an environmentally friendly manner. The Authority also takes note that the Norwegian regional tax reduction is – as authorised by the Commission for the Swedish scheme - limited in time and will be open for reassessment in 2006, when the present Regional Aid Guidelines expire. In light of these exceptional circumstances, the Authority finds that the tax reduction, despite being primarily of a regional character, also meets the requirements of the Environmental Guidelines and can, exceptionally, given the limited period for which Norway seeks this derogation, be accepted under point 46(1)(b) of the Environmental Guidelines.

3. Cumulation rules

The Authority takes note that the Norwegian authorities have confirmed that no other aid scheme will apply to the recipients concerned, thereby avoiding that the companies will pay less than the minimum rate stipulated under Community legislation.

²⁶ On page 3 of the notification Norway states that this reduction also amounts to regional aid, but shall be assessed under the Environmental Guidelines, see also letter by Norway dated 17 June 2004.

²⁷ Commission Decision of 11.06.2003, State aid C42/2003 – ex NN3/B/2001 and NN 4/B/2001 – Sweden Energy Tax System. The duration was however limited to four years.

The reduced rate applicable in Finnmark and North Troms will however be combined with a *de minimis* scheme. Since *de minimis* support is not considered to be State aid in the meaning of Article 61(1) of the EEA Agreement, it can be combined with other aid schemes²⁸.

Norway pointed out that, theoretically, some of the companies may be able to receive aid from two *de minimis* schemes, since in the relevant regions a second *de minimis* scheme, in relation to social security contributions, is in place. However, Norway has demonstrated to the Authority that it will ensure that the *de minimis* schemes will be applied in such a manner that no recipient will receive in total more support than 100.000 Euros within a period of three years. Against this background, the Authority finds that both the cumulation rules in point 66 of the Environmental Guidelines and the requirements under the Act referred to in point 1e in Annex XV to the EEA Agreement are respected.

C. Conclusion

The Authority concludes that the full exemptions from the Norwegian electricity tax for the use of electricity in chemical reduction, as well as in electrolytic, mineralogical and metallurgical processes, do not constitute State aid within the meaning of Article 61(1) of the EEA Agreement.

As for the tax reductions for certain industries and regions, the Authority finds that these constitute State aid within the meaning of Article 61(1) of the EEA Agreement, which can be declared compatible with the functioning of the EEA Agreement in accordance with Article 61(3)(c) of the EEA Agreement in conjunction with the Environmental Guidelines.

With reference to Chapter 32 and Annex IV of the Authority's State Aid Guidelines, the Norwegian authorities shall submit information on the application of the tax derogations in the form of simplified annual reports.

HAS ADOPTED THIS DECISION:

1. **The exemptions from the Norwegian electricity tax for the use of electricity in chemical reduction, electrolytic processes as well as in mineralogical and metallurgical processes do not constitute State aid within the meaning of Article 61(1) of the EEA Agreement.**
2. **The Authority decides not to raise objections against the reduced electricity tax until 2014 for the mining and quarrying industry (Section C in SN94), the manufacturing industry (Section D in SN 94), social work activities, as far as the electricity is used by enterprises that carry out industry production in the same way as the enterprises under the C and D section (Section 85.3) and the steam and hot water supply (Section 40.30). The Authority also decides not to raise objections to the reduced electricity tax until 31 December 2006, for the**

²⁸ See recital 5 of Commission Regulation (EC) No 69/2001 on *de minimis* aid, OJ L23, 28.1.2004, p.1, incorporated as point 1e in Annex XV to the EEA Agreement, Decision No 88/2002 (OJ L 266, 3.10.2002, p. 56 and EEA Supplement No 49, 3.10.2002, p. 42), e.i.f. 1.2.2003.

regions of Finnmark and North Troms (Karlsøy, Kvænangen, Kåford, Lyngen, Nordreisa, Skjervøy and Stordfjord).

- 3. The Norwegian authorities shall submit information on the application of the tax derogations in form of annual reports.**
- 4. This Decision is addressed to the Kingdom of Norway.**
- 5. This Decision is authentic in the English language.**

Done at Brussels, 30 June 2004

For the EFTA Surveillance Authority

Hannes Hafstein
President

Einar M. Bull
College Member