QUARTERLY REPORT 3/2006

3U TELECOM

3U TELECOM

OVERVIEW OF GROUP RESULTS

3U Group (IFRS)		9-month comparison 1 Jan–30 Sep 2006	1 Jan–30 Sep 2005
Sales	(in € million)	97.21	89.13
EBITDA (earnings before interest, taxes, depreciation and amortisation)	(in € million)	7.06*	4.71*
EBIT (earnings before interest and taxes)	(in € million)	-6.21*	-6.37*
EBT (earnings before taxes)	(in € million)	-1.11	5.17
Net income/loss for the period	(in € million)	-1.19	4.17
Earnings per share (undiluted)	(in €)	-0.03	0.09
Earnings per share (diluted)	(in €)	-0.02	0.09
Equity ratio	(in %)	38.07	36.87

3U Group (IFRS)		Quarterly comparison Q3 2006	Q3 2005
Sales	(in € million)	32.13	31.12
EBITDA (earnings before interest, taxes, depreciation and amortisation)	(in € million)	1.92*	2.25*
EBIT (earnings before interest and taxes)	(in € million)	-1.68*	0.26*
EBT (earnings before taxes)	(in € million)	-0.15	14.85
Net income/loss for the period	(in € million)	-0.10	14.40
Earnings per share (undiluted)	(in €)	0.00	0.31
Earnings per share (diluted)	(in €)	0.00	0.30
Equity ratio	(in %)	38.07	36.87

* With regard to the second and third quarter of 2006, EBITDA and EBIT have been adjusted to include the positive one-off special items resulting from the settlement with the Cogent Communications Group, Inc. amounting to € 4.74 million and fund yields amounting to € 2.20 million.
With regard to the first nine months and the third quarter of 2005, one-off effects resulting from the spin-off of Carrier24 GmbH amounting to € 5.02 million have been eliminated.

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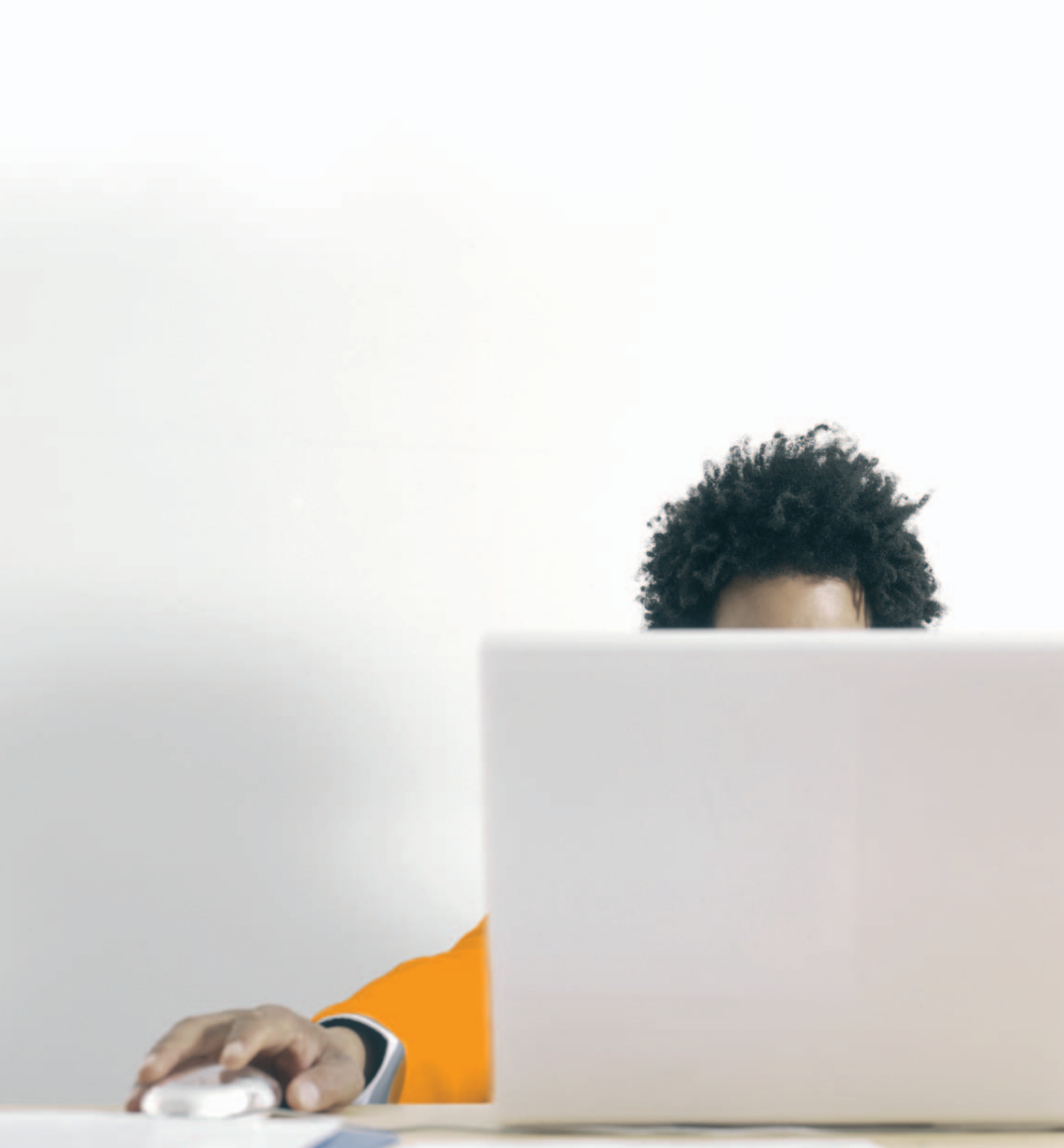


CONTENT

LETTER TO OUR SHAREHOLDERS

Dear Shareholders,

The third quarter of the financial year 2006 was also characterised by strategic realignment. 3U TELECOM AG still finds itself in an extremely challenging market environment. Aggressive competition, diminishing margins and a fierce price war necessitate a continual adaptation to changing market conditions through appropriate restructuring measures. Repositioning in the fixed-line telephony segment, which shifted focus to the call-by-call and wholesale businesses, is already showing the first signs of success after being decided upon and introduced in the previous quarter. Measures aimed at streamlining structure costs have been implemented throughout the Group.

On a Group level, there was an increase in key figures regarding sales and EBITDA (consolidated) compared with the previous year. Sales rose by € 8.08 million to € 97.21 million (previous year: € 89.13 million). In the third quarter, sales of € 32.13 million were generated, which was slightly down on the previous quarter (Q2 2006: € 32.92 million).

Consolidated earnings before interest, taxes, depreciation and amortisation (EBITDA) amounted to € 7.06 million, which was an increase of almost 50 % compared with the previous year (€ 4.71 million).

On a Group level, the discontinuation of non-profitable business activities (domestic and overseas) in which key figures are in slight decline can, to a great extent, be off-set by focussing on profitable sales revenues. The results in the third quarter confirm that, on the whole, we implemented the right measures at the right time.

In the future, we will continue to make every effort to maintain our ground in the challenging competitive environment.

Fixed-line telephony: repositioning takes effect

On a Group level, in the first nine months of 2006 our expectations have been fulfilled. EBITDA is positive at € 0.56 million (previous year: € –1.98 million).

Despite the discontinuation of non-profitable business activities, sales in the fixed-line segment were up 13.7 % on the previous year at € 70.09 million (previous year: € 61.66 million). Compared with the previous quarter, there was slight decrease of 2.81 % down to € 23.19 million (Q2 2006: € 23.86 million).

In spite of the continuing price war, we were able to perform well in the call-by-call and wholesale areas. This positive development in a very challenging market environment reinforces our intention to put further focus on this core business.

The Group-wide technology platform for preselection, DSL and VoIP products is also being expanded, which will serve to strengthen our position as a service partner for third parties.

As a result of the structural realignments that have been carried out, such as the phasing-out of indirect sales and the operative closure or pending sale of individual foreign subsidiaries, we anticipate a further decrease in sales next year, although profitability will remain stable.

Carrier selection codes successful in the market

The placement of our new carrier selection code 010017 in the call-by-call market continued to generate positive sales in the third quarter. From November 2006, we intend to gain additional market share by introducing further carrier selection codes.

Factors for success are cost-efficient marketing via tariff tables, effective tariff management and media cooperation (fon4U), as well as improvements in profitability through routing optimisation.

Sales development at LambdaNet still below expectations

EBITDA in the broadband/IP segment remained stable in the first nine months at € 6.50 million (previous year: € 5.61 million) with an EBITDA margin of almost 24 %. On the whole, due to special items in the area of personnel (reserves for indemnity payments) EBITDA is lower in the third quarter of 2006 at € 1.77 million (previous year: € 2.18 million).

Sales in the first nine months of 2006 were € 27.11 million, which was higher than the previous year's figure (€ 25.90 million), yet still below plan due to the initially slow development of the Corporate Sales activities.

Following the termination of a contract from one of our major customers in the Carrier Sales division, the quantity of orders was predictably lower. The termination of the contract will take effect from the year 2007 and the changes have already been taken into consideration in the medium-term planning. The further expansion of the Corporate Sales activities and the ensuing development in sales and profits present both challenges and opportunities.

Operative restructuring as a basis for sustainable profitability

In order to ensure the long-term stability and profitability of the 3U Group, the Management Board will continue its operative restructuring, which has already made significant progress in the last two years.

Due to the downturn in the market environment caused by the continuous price war in the fixed-line telephony and broadband/IP segments, we anticipate that sales figures for 2006 will fall slightly short of their target, though profit targets will be met.

The share price remains below our expectations. Thus, we will use the analyst conference in the fourth quarter as a platform to present the structure and aim of our repositioning, and to promote our shares.

Marburg, in November 2006

Der Vorstand

Michael Schmidt Roland Thieme Oliver Zimmermann

3U SHARES

Investor Relations

The aim and intent of our investor relations activities is to provide the capital market and interested members of the general public with prompt, comprehensive and transparent information about the company.

Overview of 3U shares

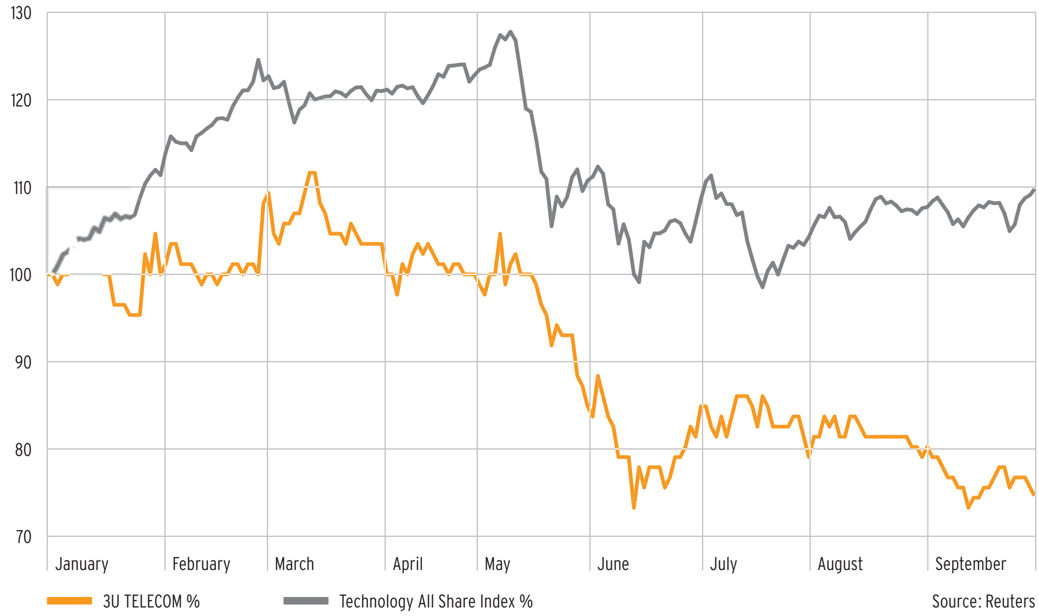
International Securities Identification Number (ISIN)	DE0005167902
Wertpapierkennnummer (WKN) [German securities identification number]	516790
Stock exchange symbol	uuu
Trading segment	Prime Standard
Industry key	Telecommunications
Designated Sponsors	AXG Investmentbank AG Helaba Landesbank Hessen-Thüringen
Initial listing	26 November 1999
Registered share capital	€ 46,842,240.00
Share price on 29 September 2006*	€ 0.64
Share price high until the end of Q3 2006*	€ 0.96 € (13 and 14 March 2006)
Share price low until the end of Q3 2006*	€ 0.63 (13 June and 12 September 2006)
Number of shares	46,842,240
Market capitalisation on 30 September 2006	€ 29,979,033.60
Earnings per share (undiluted)	€ -0.03

* Daily closing price Xetra

Share price

Share price development is below our expectations. In the future, the milestones achieved through restructuring the Group, as well as the appropriate measures towards repositioning should also be reflected in the share price.

The following chart shows the share price performance (indexed) of 3U shares compared with the Technology All Share Index.



Source: Reuters

*Daily closing price Xetra

Analyst opinions on 3U shares

During the third quarter, analysts gave the following recommendations for 3U shares:

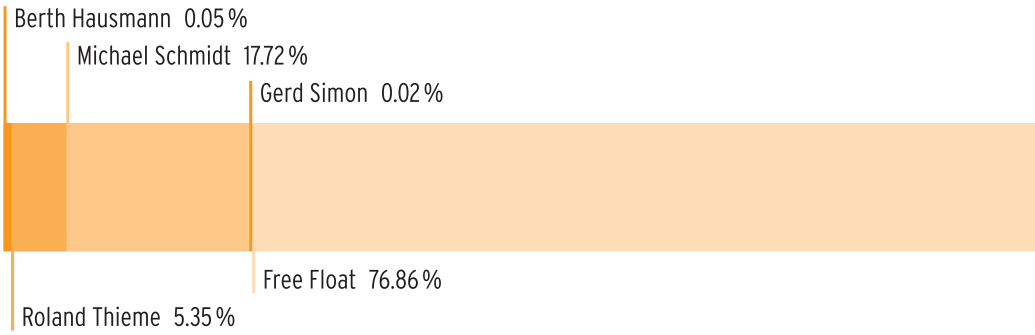
Recommendation	Date	Source
Hold	21 August 2006	Helaba Trust
Hold	16 August 2006	Helaba Trust
Buy	9 August 2006	Helaba Trust
Hold	5 July 2006	SES Research

Shareholder structure

As of 30 September 2006, governing bodies held the following shares with full voting and dividend rights:

Management Board		
Berth Hausmann	(CFO until 30 September 2006)	22,000 shares
Michael Schmidt	(CTO)	8,299,995 shares
Roland Thieme	(CIO)	2,508,330 shares
Total Management Board		**10,830,325 shares**

Supervisory Board		
Hubertus Kestler	(Chairman)	0 shares
Ralf Thoenes	(Deputy Chairman)	0 shares
Gerd Simon		10,000 shares
Total Supervisory Board		**10,000 shares**



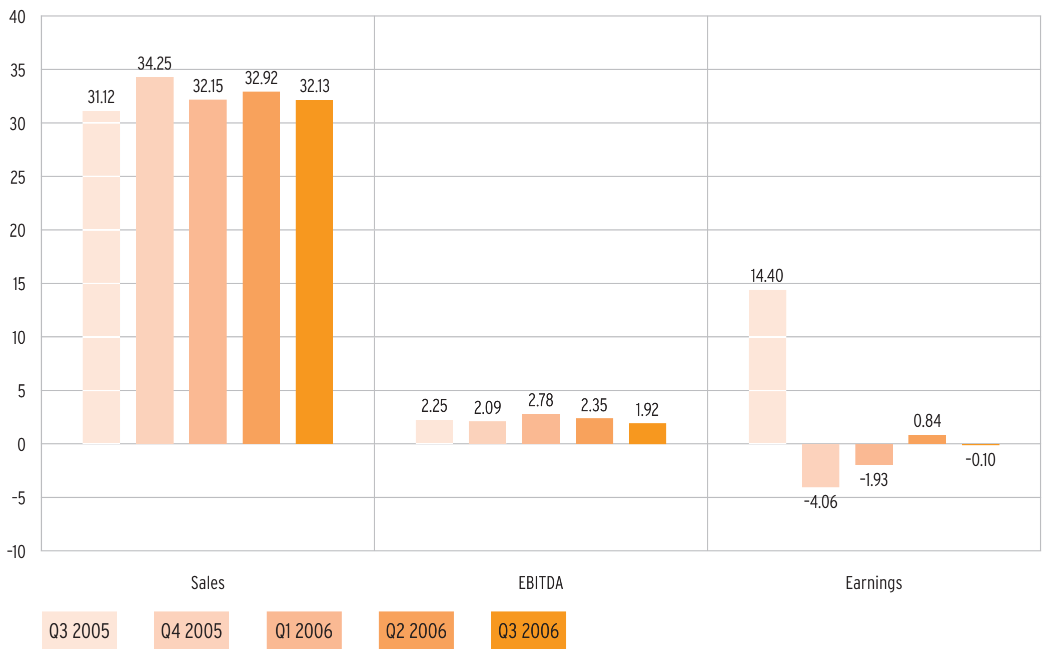
Earnings situation

Group

In the first nine months of the financial year 2006, sales increased by € 8.08 million to € 97.21 million (previous year: € 89.13 million) and profitability remained stable. A slight decrease in sales and profits could be observed when compared with the previous quarter (Q2 2006). The main reasons for this were the aggressive competitive environment, the discontinuation of indirect sales in the fixed-line segment and the weaker than expected development of the Corporate Sales activities at LambdaNet.

For the first nine months, consolidated earnings before interest, taxes, depreciation and amortisation (EBITDA) were € 7.06 million (previous year: € 4.71 million). EBITDA in Q3 was € 1.92 million (Q2 2006: € 2.35 million).

Development (sales, EBITDA, earnings) – 3U Group in € million



Fixed-line segment

In the first nine months of the financial year 2006, the 3U Group's activities in the fixed-line segment recorded sales of € 70.09 million, which was an increase of 13.7 % compared with the previous year (€ 61.66 million). A comparison with the previous quarter (Q2 2006: € 23.86 million) showed a slight decrease in the third quarter to € 23.19 million. In the first nine months, EBITDA is positive at € 0.56 million. This demonstrates an improvement in profits compared with both Q3 2005 (€ –0.61 million) and the previous quarter (Q2 2006: € 0.02 million).

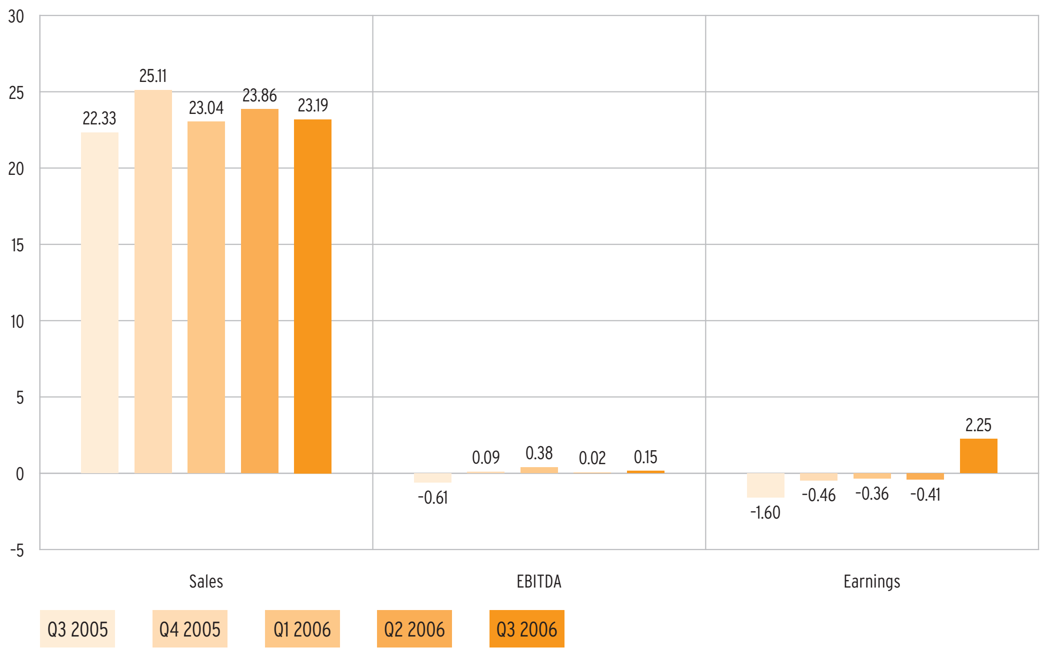
Since the beginning of the financial year, the fixed-line segment has been consistently profitable in its operating business activities, which is attributable to the continued optimisation and restructuring of operative units.

The 010017 Telecom GmbH was a new performer. In the first months of operation, the new carrier selection code fulfilled sales expectations. With the introduction of the Discount Telecom S&V GmbH in November 2006, a further step will be taken towards positioning ourselves in this challenging market environment.

Following the on-going efficiency check, non-profitable subsidiaries such as those in Switzerland and Belgium will be closed or sold. In both countries, operative business has already been discontinued.

As a result of one-off special items, net income for the first nine months of the current financial year is € 1.48 million. The reasons for this are the improvements in both operative profitability and capital gains within the scope of the restructuring of our fund assets resulting in profit contributions of € 2.20 million.

Development (sales, EBITDA, earnings) – fixed-line telephony segment in € million



Broadband/IP segment

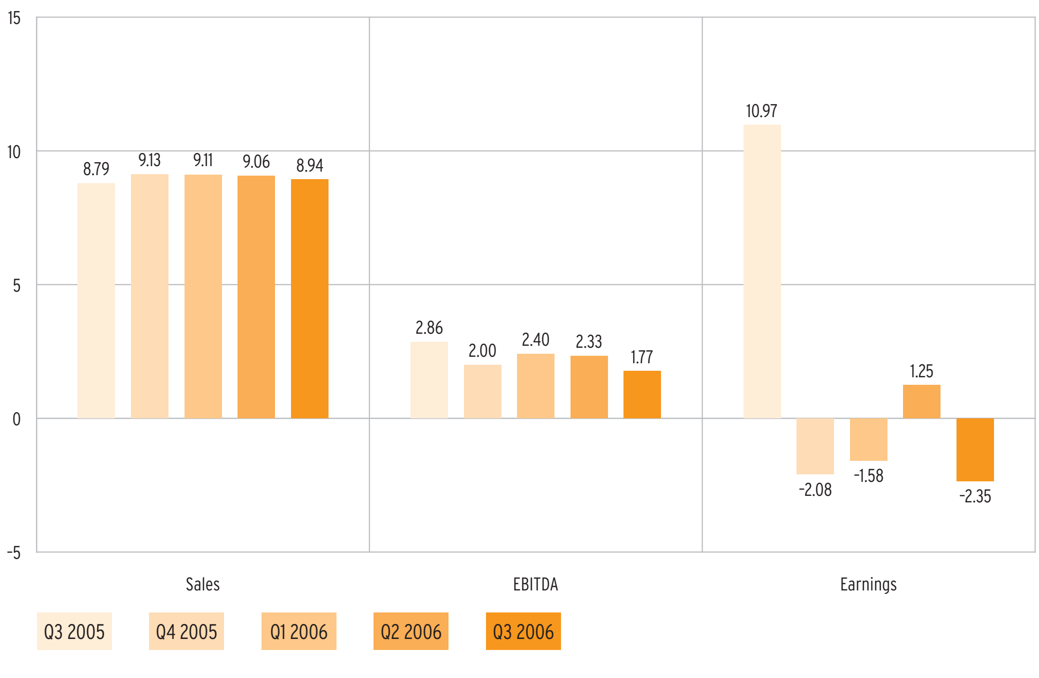
In the first nine months of 2006, sales were € 27.11 million (previous year: € 25.90 million excluding Carrier24). In the ever challenging market environment, sales of € 8.94 million in Q3 2006 remained stable compared with the same period in the previous year (€ 8.79 million) and the previous quarter (Q2 2006: € 9.06 million).

At € 6.50 million, EBITDA in the first nine months is above the previous year (€ 5.61 million excluding Carrier24). In Q3 2006 EBITDA was € 1.77 million (previous year: € 2.18 million excluding Carrier24). A decrease could be also seen in comparison with the previous quarter (Q2 2006: € 2.33 million). Restructuring costs as a result of staff reductions in the technology and finance divisions represent a significant cost. Taking the whole year into consideration, EBITDA targets can be maintained.

Despite terminations of contracts and price adjustments, the Carrier Sales activities have thus far been able to stabilise sales. However, due to the termination of contract that we have already received from one of our major customers, from 2007 we expect a significant decline in sales. In the area of Corporate Sales (Virtual Private Network), sales fall short of expectations. Expansion of the VPN business continues to represent one of the main tasks in order to generate the necessary compensation for the decline in sales in the Carrier Sales area.

As of 30 September 2006, the annual deficit was € 2.68 million.

Development (sales, EBITDA, earnings) — broadband/IP segment in € million



Financial situation

The balance sheet ratios are stable. As a result of one-off special items such as the agreement with Cogent in Q2 2006 and the capital gains from fund investments in Q3, as of 30 September 2006 the equity ratio had increased by 38.07 % compared with 31 December 2005 (35.87 %).

In order to increase the Group's profitability and competitiveness, investments totalling € 1.83 million were made in the first three quarters of 2006.

Fixed assets amount to € 75.70 million (previous year: € 88.72 million). This accounts for 66.16 % (previous year: 69.44 %) of the balance sheet total.

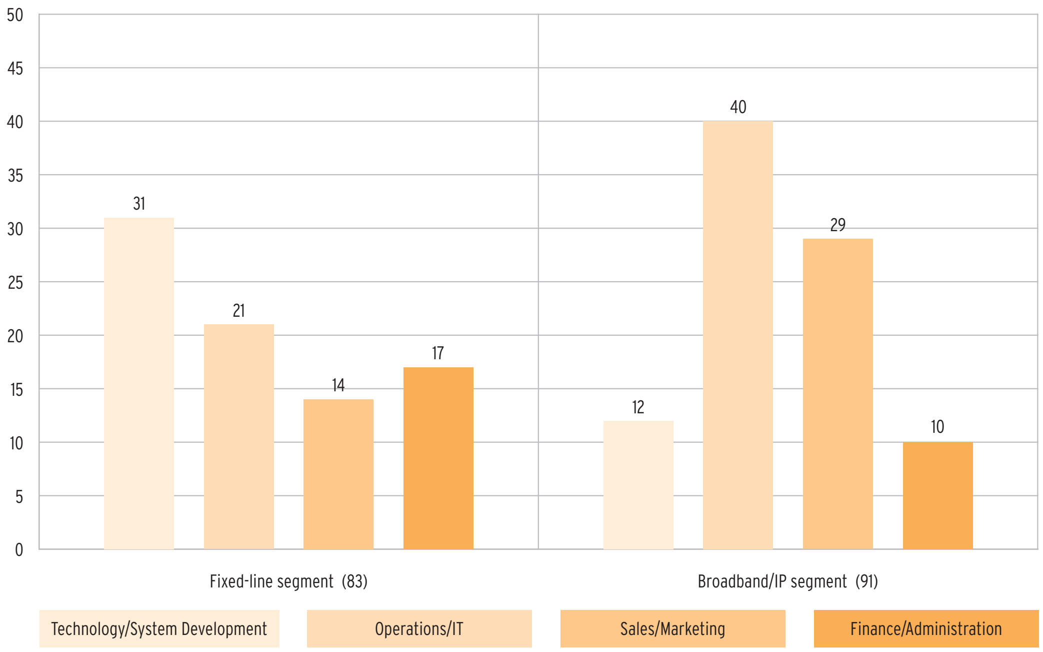
Despite the commenced repayment of a bank loan of € 2.61 million, the company's liquidity (including cash and cash equivalents) amounted to € 41.67 million, which demonstrated a slight increase compared with the previous year (previous year: € 40.18 million). On the whole, liquidity will decrease towards the end of the year due to the balloon repayment on the convertible stock at LambdaNet (€ 4.2 million).
In the first nine months of 2006, the Group's operating cash flow was significantly positive and in line with our expectations at € 5.72 million. This was primarily due to payment from one of LambdaNet's major customers. We expect a positive operating cash flow throughout 2006.

Employees

Due to the discontinuation of indirect sales in August 2006 and the corresponding reduction of 40 jobs, the number of employees in the fixed-line segment has declined considerably compared with 31 December 2005.

Within the framework of an examination of the whole structure of the company, there was a reduction of seven employees in the broadband/IP segment.

Employee structure in the first nine months of 2006*



* Employees including temporary staff based on full-time equivalents (weighted quarterly figures).

SIGNIFICANT EVENTS SINCE THE END OF THE INTERIM REPORTING PERIOD

Oliver Zimmermann is new CFO

With effect from 1 October 2006, Dipl.-Kfm.* Oliver Zimmermann (36) was appointed Chief Financial Officer. Oliver Zimmermann has many years of experience as a Senior Advisor at Roland Berger Strategy Consultants in the areas of restructuring and corporate finance. His responsibilities within our company will primarily lie in the areas finance, administration and personnel. At the same time, Berth Hausmann withdrew from his role as a Member of the Management Board on 30 September 2006.

* Master's degree in business administration

OUTLOOK

In an extremely challenging market environment, our company continues to stay on track. In the future, our main task will continue to be an on-going adaptation of the company in accordance with changing market conditions. In the interest of our shareholders, we will endeavour to confront the sustained price war by continually optimising our business processes and constantly balancing opportunities and risks.

In light of the heightened competition and price reductions, business performance in Q3 2006 corresponds with market trends in the telecommunications sector, yet on the whole is below the Management Board's expectations.

The Management Board is confident that the structural and operative measures which have been implemented will ensure that profit targets for the financial year (EBITDA € 8.5 million) will be met. However, the Group sales figures announced for the year 2006 will be slightly below target at an anticipated € 130 million.

Strengthening our position in the fixed-line segment

By building on our restructuring success in the call-by-call and wholesale areas, we were able to attain sustained operative profitability. Additional market share could also be gained through consistent tariff management. We will maintain our position in the highly competitive market environment by continuing with our strategy of activating further carrier selection codes.

Broadband/IP: LambdaNet well positioned against fierce predatory competition

In the Carrier Sales division (LambdaNet's core business thus far) we continue to be confronted with a saturated market and a continuing fall in prices. However, the expansion of the Corporate Sales activities as an additional core business ensures that we will face this with very good growth opportunities. We are confident that we will be able to stabilise and expand on sales and profits in the medium-term as an integrated VPN provider.

Restructuring success as a basis for repositioning

The persistent restructuring drive in the fixed-line and broadband/IP segments provides a basis for the sustained operative profitability of our core businesses.

Profit developments in the first nine months of the current financial year confirmed that the right measures were implemented at the right time. However, the Management expects that the telecommunications market will continue to present an increasingly challenging environment in which our medium-term growth and profit potential are limited. Thus, despite the expected decline in sales in the fixed-line segment, the aim is to stabilise the Group’s operative profitability in the coming financial year and to seize the strategic options provided in the medium-term. The company’s liquidity including cash and cash equivalents serves to strengthen the Group’s options.

CONSOLIDATED BALANCE SHEET AS OF 30 SEPTEMBER 2006 (IFRS)

Assets 3U Group (in € thousand)	30 September 2006	31 December 2005
Non-current assets	**75,699**	**88,723**
Intangible assets	8,920	13,112
Property, plant and equipment	39,658	47,248
Financial assets*	24,245	24,996
Deferred taxes	43	99
Other non-current assets	377	736
Prepaid expenses	2,456	2,532
Current assets	**38,712**	**39,031**
Trade receivables	16,035	16,813
Other current assets	1,034	3,428
Cash and cash equivalents	17,528	15,278
Prepaid expenses	4,115	3,512
Total assets	**114,411**	**127,754**

* This includes CityDial GmbH (associated company) with € 104 thousand (previous year: € 90 thousand).

Shareholders' equity and liabilities 3U Group (in € thousand)	30 September 2006	31 December 2005
Shareholders' equity	**43,550**	**45,821**
Issued capital	46,842	46,842
Capital reserve	21,260	20,901
Revaluation reserve	577	2,213
Retained earnings	-23,931	-24,210
Net income/loss	-1,188	77
Minority interests	0	9
Adjustment item for currency difference	-10	-11
Non-current provisions and liabilities	**28,812**	**37,096**
Non-current provisions	116	4,647
Non-current liabilities due to banks	11,171	13,781
Non-current lease liabilities	17,300	17,523
Other non-current liabilities	8	53
Deferred taxes	0	600
Deferred income	217	492
Short-term provisions and liabilities	**42,049**	**44,837**
Current provisions	3,339	6,677
Current liabilities due to banks	7,722	2,515
Trade payables	16,071	23,425
Current lease liabilities	1,678	2,778
Other current liabilities	9,153	6,118
Deferred income	4,086	3,324
Total shareholders' equity and liabilities	**114,411**	**127,754**

CONSOLIDATED INCOME STATEMENT (IFRS)

3U Group (in € thousand)		3-month report 1 July – 30 September 2006	2005	9-month report 1 January – 30 September 2006	2005
Sales		32,133	31,117	97,207	89,131
Cost of sales		-29,217	-27,546	-88,008	-82,569
Gross profit		**2,916**	**3,571**	**9,199**	**6,562**
Selling expenses		-1,417	-2,034	-4,278	-5,115
General and administrative expenses		-2,947	-3,308	-9,049	-9,673
Other operating income		26,480	8,856	35,223	11,427
Other operating expenses		-24,012	-1,465	-27,288	-3,513
Amortisation of customer base/goodwill		-502	-345	-3,123	-1,034
Earnings before interest and taxes		**518**	**5,275**	**684**	**-1,346**
Interest income		705	460	1,080	-2,595
Interest expenses		-1,380	0	-2,886	0
Income/expenses from financial assets (equity method)		5	0	13	0
Profit/loss on ordinary activities		**-152**	**5,735**	**-1,109**	**-3,941**
Extraordinary profit/loss		0	9,111	0	9,111
Earnings before taxes		**-152**	**14,846**	**-1,109**	**5,170**
Income tax expense		56	-449	-79	-1,004
Earnings before minority interests		**-96**	**14,397**	**-1,188**	**4,166**
Minority interests		0	0	0	0
Consolidated net income/loss		**-96**	**14,397**	**-1,188**	**4,166**
Earnings per share					
Earnings per share, undiluted	(in €)	0.00	0.31	-0.03	0.09
Earnings per share, diluted	(in €)	0.00	0.30	-0.03	0.09
Average shares outstanding, undiluted	(per item)	46,842,240	46,842,240	46,842,240	46,842,240
Average shares outstanding, diluted	(per item)	49,914,490	49,914,490	49,914,490	49,914,490

CASH FLOW STATEMENT (IFRS)

3U Group (in € thousand)	1 January – 30 September 2006	2005
Net income/loss for the period	**-1,188**	**4,166**
Depreciation/appreciation of fixed assets	13,266	11,078
Decrease of provisions and value adjustments	-7,869	-779
Profit/loss from the disposal of fixed assets	-2,623	0
Increase/decrease of trade receivables	778	-2,933
Increase/decrease of trade accounts payable	-7,354	1,133
Changes to other receivables	2,752	2,732
Changes to other payables	8,197	-31,143
Changes to deferred items	-41	-1,179
Other cash-neutral changes	-203	734
Cash flow from operating activities	**5,715**	**-16,191**
Inflows from disposals of tangible assets	0	19,916
Outflows for investments in tangible assets	-1,826	0
Cash receipts from the disposal of financial assets	25,854	0
Cash paid from additions to financial assets	-23,554	0
Cash flow from investing activities	**474**	**19,916**
Outflows from the repayment of bonds and (finance) loans	-2,610	0
Other	-1,243	-1,606
Cash flow from financing activities	**-3,853**	**-1,606**
Change in cash and cash equivalents	**2,336**	**2,119**
Changes to cash and cash equivalents from changes to the scope of consolidation	-86	0
Cash and cash equivalents at beginning of period	15,278	16,499
Cash and cash equivalents at end of period	17,528	18,618

STATEMENT OF CHANGES IN EQUITY (IFRS)

3U Group (in € thousand)	Issued capital	Capital reserves	Revaluation reserve/ retained earnings	Profit/ loss carried forward	Minority interests	Currency	Net income	Total shareholders' equity
As of 1 Jan 2005	**46,842**	**20,322**	**845**	**-24,210**	**9**	**-10**	**0**	**43,798**
Consolidated profit	0	0	0	0	0	0	77	77
Stock options	0	579	0	0	0	0	0	579
Revaluation of securities	0	0	1,368	0	0	0	0	1,368
Currency changes taken directly to equity	0	0	0	0	0	-1	0	-1
As of 31 Dec 2005	**46,842**	**20,901**	**2,213**	**-24,210**	**9**	**-11**	**77**	**45,821**

3U Group (in € thousand)	Issued capital	Capital reserves	Revaluation reserve/ retained earnings	Profit/ loss carried forward	Minority interests	Currency	Net income	Total shareholders' equity
As of 1 Jan 2006	**46,842**	**20,901**	**2,213**	**-24,133**	**9**	**-11**	**0**	**45,821**
Consolidated profit	0	0	0	0	0	0	-1,188	-1,188
Adjustments for previous years	0	0	0	202	0	0	0	202
Stock options	0	359	0	0	0	0	0	359
Revaluation of securities	0	0	-1,636	0	0	0	0	-1,636
Changes taken directly to equity	0	0	0	0	-9	1	0	-8
As of 30 Sep 2006	**46,842**	**21,260**	**577**	**-23,931**	**0**	**-10**	**-1,188**	**43,550**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS OF 30 SEPTEMBER 2006 IN ACCORDANCE WITH IFRS

• Order book	See "Report on Business Development" page 11 et seq.
• Development of costs and prices	See "Report on Business Development" page 11 et seq.
• Employee participation programme	No changes as against financial year 2005
• Analysis of income	See "Segment Report" page 12 et seq.
• Number of employees	See "Employees" page 15

Supplementary disclosures in accordance with IAS 34

The accounting policies and methods of calculation used in the consolidated financial statements as of 31 December 2005 were applied unchanged for the interim statements as of 30 September 2006.

Consolidated group

With the exception of the disposal of 3U TELECOM S.R.L., Italy, there were no changes to the consolidated group as against financial year 2005.

Significant events since the end of the interim reporting period

We refer to page 16 of this quarterly report.

Accounting principles

The interim financial report complies with the provisions of International Financial Reporting Standards (IFRS).

FINANCIAL CALENDAR

- **Analyst conference**
  12 December 2006
- **Publication of Annual Report 2006**
  30 March 2007
- **Publication of Quarterly Report 1/2007**
  31 May 2007
- **Shareholders' Meeting 2007**
  June 2007
- **Publication of Quarterly Report 2/2007**
  31 August 2007
- **Analyst conference**
  Q4 2007
- **Publication of Quarterly Report 3/2007**
  30 November 2007

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