

**SC/19/15**

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Munich, 08.05.2015

SUBJECT: Comparison of fees and external costs between a European Patent and a Unitary Patent

SUBMITTED BY: President of the European Patent Office

ADDRESSEES: Select Committee of the Administrative Council (for information)

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This document has been issued in English and electronic form only.

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**Comparison of the fees and external costs,  
between an European Patent validated in 1 to 25 countries  
and a Unitary Patent (based on the 2 EPO's adjusted proposals SC/18/15)**

The purpose of this comparison is to evaluate the total costs of an Unitary Patent versus the cost of a classic European Patent depending on the scope of protection (number of validated MS). The total costs include in both cases the renewal fees and the external costs.

The cost comparison is based on data relating to the validation and maintenance of European patents collected by the EPO from patent attorneys, validation service providers, translation service providers and payment service providers. Given the low reply rate, these data, which vary in addition from country to country, from language to language, from technical field to technical field and between different types of service providers, are not representative and only indicative.

The level of the renewal fees of an Unitary Patent have been used as presented in the EPO's adjusted proposals SC/18/15 (True TOP4, True TOP5 with SME reduction).

The external costs for registering the UP protection (including the furniture of a full translation of the patent into another EU language during a transitional period of 12 years ) and for the maintenance of a UP are speculative.

As a result, the cost comparison can only result in rough estimates.

These cost comparisons are presented on the basis of examples of European patents validated in the most usual countries.

The total cumulated costs are presented until year 10, 12, 15 or 20. These examples do not represent the costs of an average European patent, as these calculations do not take into consideration the average maintenance rate of EP in each country and the average age of the patent at grant. However, such examples allow to evaluate the cost comparison for different types of applicants (using patent attorneys or service providers, validating in a small number of countries and maintaining for a short period of 10-12 years or on the opposite validating in a large number of countries and maintaining for a longer period of 15-20 years).

**Assumptions :**

The external costs (for validation and maintenance) of an EP are estimated for a European patent application granted in English ( text 24 pages = description 20 pages + claims 4 pages) - during the 4th year (renewal fees 3d and 4th year paid at the EPO).

European large enterprises use frequently specialised companies (validation and payment service providers).

SMEs use normally a network of patent attorneys for validation and maintenance.

Validation, translation and maintenance costs of European Patents have been indicated already in SC/16/14 page 13-19.

**1.1 UP= True TOP 4 : Estimated costs in EUR, including external costs, for validation and maintenance, by a network of patent attorneys**

	Unitary patent	Classic European Patent validated and maintained in							
		Val 1 MS DE <small>1Val: 9% grants</small>	Val 2 MS DE FR <small>2Val: 16% grants</small>	Val 3 MS DE FR GB <small>3Val: 39% grants</small>	Val 4 MS DE FR GB NL <small>4Val: 13% grants</small>	Val 5 MS DE FR GB NL SE <small>5val: 7% grants</small>	Val 6 MS DE FR GB NL SE BE <small>6Val: 4% grants</small>	Val 7 MS DE FR GB NL SE BE AT <small>Val: 2,5% grants</small>	Val 25 MS <small>25Val :0,4% grants</small>
<b>Total official fees years 5-10 in €</b>	<b>4400</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> <small>(attorney costs: translation, validation + maintenance)</small>	<b>2980</b>	640	995	1449	2999	4591	6906	9778	41728
<b>Total costs till year 10 in €</b>	<b>7380</b>	<b>1920</b>	<b>2985</b>	<b>4347</b>	<b>7427</b>	<b>10542</b>	<b>13547</b>	<b>18413</b>	<b>70844</b>
<i>variance UPvsEP in €</i>		5460	4395	3033	-47	-3162	-6167	-11033	-63464
<i>variance UPvsEP in %</i>		284%	147%	70%	-1%	-30%	-46%	-60%	-90%
<b>Total official fees years 5-12 in €</b>	<b>7635</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>3627</b>	1185	1810	2517	4617	6555	9078	12628	49677
<b>Total costs till year 12 in €</b>	<b>11262</b>	<b>3555</b>	<b>5430</b>	<b>7550</b>	<b>12280</b>	<b>16435</b>	<b>20063</b>	<b>26964</b>	<b>94690</b>
<i>variance UPvsEP in €</i>		7707	5832	3713	-1018	-5173	-8801	-15702	-83428
<i>variance UPvsEP in %</i>		217%	107%	49%	-8%	-31%	-44%	-58%	-88%
<b>Total official fees years 5-15 in €</b>	<b>15025</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>5105</b>	2550	3745	5013	8313	10909	13866	18826	65803
<b>Total costs till year 15 in €</b>	<b>20130</b>	<b>7650</b>	<b>11235</b>	<b>15039</b>	<b>23369</b>	<b>29496</b>	<b>34428</b>	<b>45558</b>	<b>143068</b>
<i>variance UPvsEP in €</i>		12480	8895	5091	-3239	-9366	-14298	-25428	-122938
<i>variance UPvsEP in %</i>		163%	79%	34%	-14%	-32%	-42%	-56%	-86%
<b>Total official fees years 5-20 in €</b>	<b>35270</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>9154</b>	6515	9265	12135	18435	22462	26559	35069	106325
<b>Total costs till year 20 in €</b>	<b>44424</b>	<b>19545</b>	<b>27795</b>	<b>36404</b>	<b>53734</b>	<b>64155</b>	<b>72507</b>	<b>94286</b>	<b>264634</b>
<i>variance UPvsEP in €</i>		24879	16629	8021	-9310	-19731	-28083	-49862	-220210
<i>variance UPvsEP in %</i>		127%	60%	22%	-17%	-31%	-39%	-53%	-83%

**1.2 UP= True TOP 4 : Estimated costs in EUR, including external costs, for validation and maintenance, by specialised validation/translation/payment service providers**

	Unitary patent <b>UP True TOP4 SC/18/15</b>	Classic European Patent validated and maintained in							
		Val 1 MS DE <small>1Val: 9% grants</small>	Val 2 MS DE FR <small>2Val: 16% grants</small>	Val 3 MS DE FR GB <small>3Val: 39% grants</small>	Val 4 MS DE FR GB NL <small>4Val: 13% grants</small>	Val 5 MS DE FR GB NL SE <small>5val: 7% grants</small>	Val 6 MS DE FR GB NL SE BE <small>6Val: 4% grants</small>	Val 7 MS DE FR GB NL SE BE AT <small>Val: 2,5% grants</small>	Val 25 MS <small>25Val :0,4% grants</small>
<b>Total official fees years 5-10 in €</b>	<b>4400</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> <small>(provider costs: translation, validation + maintenance)</small>	<b>1490</b>	240	480	720	1460	2340	3530	4840	23400
<b>Total costs till year 10 in €</b>	<b>5890</b>	<b>1520</b>	<b>2470</b>	<b>3618</b>	<b>5888</b>	<b>8291</b>	<b>10171</b>	<b>13475</b>	<b>52516</b>
<i>variance UPvsEP in €</i>		4370	3420	2272	2	-2401	-4281	-7585	-46626
<i>variance UPvsEP in %</i>		288%	138%	63%	0%	-29%	-42%	-56%	-89%
<b>Total official fees years 5-12 in €</b>	<b>7635</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>1570</b>	320	640	960	1780	2740	4010	5400	25400
<b>Total costs till year 12 in €</b>	<b>9205</b>	<b>2690</b>	<b>4260</b>	<b>5993</b>	<b>9443</b>	<b>12620</b>	<b>14995</b>	<b>19736</b>	<b>70413</b>
<i>variance UPvsEP in €</i>		6515	4945	3212	-238	-3415	-5790	-10531	-61208
<i>variance UPvsEP in %</i>		242%	116%	54%	-3%	-27%	-39%	-53%	-87%
<b>Total official fees years 5-15 in €</b>	<b>15025</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>1690</b>	440	880	1320	2260	3340	4730	6240	28400
<b>Total costs till year 15 in €</b>	<b>16715</b>	<b>5540</b>	<b>8370</b>	<b>11346</b>	<b>17316</b>	<b>21927</b>	<b>25292</b>	<b>32972</b>	<b>105665</b>
<i>variance UPvsEP in €</i>		11175	8345	5369	-601	-5212	-8577	-16257	-88950
<i>variance UPvsEP in %</i>		202%	100%	47%	-3%	-24%	-34%	-49%	-84%
<b>Total official fees years 5-20 in €</b>	<b>35270</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>1890</b>	640	1280	1920	3060	4340	5930	7640	33400
<b>Total costs till year 20 in €</b>	<b>37160</b>	<b>13670</b>	<b>19810</b>	<b>26189</b>	<b>38359</b>	<b>46033</b>	<b>51878</b>	<b>66857</b>	<b>191709</b>
<i>variance UPvsEP in €</i>		23490	17350	10971	-1199	-8873	-14718	-29697	-154549
<i>variance UPvsEP in %</i>		172%	88%	42%	-3%	-19%	-28%	-44%	-81%

**2.1 UP= True TOP 5 : Estimated costs in EUR, including external costs, for validation and maintenance, by a network of patent attorneys**

	Unitary patent  UP True TOP5 SC/18/15	Classic European Patent validated and maintained in							
		Val 1 MS DE <small>1Val: 9% grants</small>	Val 2 MS DE FR <small>2Val: 16% grants</small>	Val 3 MS DE FR GB <small>3Val: 39% grants</small>	Val 4 MS DE FR GB NL <small>4Val: 13% grants</small>	Val 5 MS DE FR GB NL SE <small>5val: 7% grants</small>	Val 6 MS DE FR GB NL SE BE <small>6Val: 4% grants</small>	Val 7 MS DE FR GB NL SE BE AT <small>Val: 2,5% grants</small>	Val 25 MS <small>25Val :0,4% grants</small>
<b>Total official fees years 5-10 in €</b>	<b>5705</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> <small>(provider costs: translation, validation + maintenance)</small>	<b>3241</b>	640	995	1449	2999	4591	6906	9778	41728
<b>Total costs till year 10 in €</b>	<b>8946</b>	<b>1920</b>	<b>2985</b>	<b>4347</b>	<b>7427</b>	<b>10542</b>	<b>13547</b>	<b>18413</b>	<b>70844</b>
<i>variance UPvsEP in €</i>		7026	5961	4599	1519	-1596	-4601	-9467	-61898
<i>variance UPvsEP in %</i>		366%	200%	106%	20%	-15%	-34%	-51%	-87%
<b>Total official fees years 5-12 in €</b>	<b>9635</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>4027</b>	1185	1810	2517	4617	6555	9078	12628	49677
<b>Total costs till year 12 in €</b>	<b>13662</b>	<b>3555</b>	<b>5430</b>	<b>7550</b>	<b>12280</b>	<b>16435</b>	<b>20063</b>	<b>26964</b>	<b>94690</b>
<i>variance UPvsEP in €</i>		10107	8232	6113	1383	-2773	-6401	-13302	-81028
<i>variance UPvsEP in %</i>		284%	152%	81%	11%	-17%	-32%	-49%	-86%
<b>Total official fees years 5-15 in €</b>	<b>18340</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>5768</b>	2550	3745	5013	8313	10909	13866	18826	65803
<b>Total costs till year 15 in €</b>	<b>24108</b>	<b>7650</b>	<b>11235</b>	<b>15039</b>	<b>23369</b>	<b>29496</b>	<b>34428</b>	<b>45558</b>	<b>143068</b>
<i>variance UPvsEP in €</i>		16458	12873	9069	739	-5388	-10320	-21450	-118960
<i>variance UPvsEP in %</i>		215%	115%	60%	3%	-18%	-30%	-47%	-83%
<b>Total official fees years 5-20 in €</b>	<b>41450</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>10390</b>	6515	9265	12135	18435	22462	26559	35069	106325
<b>Total costs till year 20 in €</b>	<b>51840</b>	<b>19545</b>	<b>27795</b>	<b>36404</b>	<b>53734</b>	<b>64155</b>	<b>72507</b>	<b>94286</b>	<b>264634</b>
<i>variance UPvsEP in €</i>		32295	24045	15437	-1894	-12315	-20667	-42446	-212794
<i>variance UPvsEP in %</i>		165%	87%	42%	-4%	-19%	-29%	-45%	-80%

**2.2 UP= True TOP 5 : Estimated costs in EUR, including external costs, for validation and maintenance, by specialised validation/translation/payment service providers**

	Unitary patent  UP True TOP5 SC/18/15	Classic European Patent validated and maintained in							
		Val 1 MS DE <small>1Val: 9% grants</small>	Val 2 MS DE FR <small>2Val: 16% grants</small>	Val 3 MS DE FR GB <small>3Val: 39% grants</small>	Val 4 MS DE FR GB NL <small>4Val: 13% grants</small>	Val 5 MS DE FR GB NL SE <small>5val: 7% grants</small>	Val 6 MS DE FR GB NL SE BE <small>6Val: 4% grants</small>	Val 7 MS DE FR GB NL SE BE AT <small>Val: 2,5% grants</small>	Val 25 MS <small>25Val :0,4% grants</small>
<b>Total official fees years 5-10 in €</b>	<b>5705</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> <small>(provider costs: translation, validation + maintenance)</small>	<b>1490</b>	240	480	720	1460	2340	3530	4840	23400
<b>Total costs till year 10 in €</b>	<b>7195</b>	<b>1520</b>	<b>2470</b>	<b>3618</b>	<b>5888</b>	<b>8291</b>	<b>10171</b>	<b>13475</b>	<b>52516</b>
<i>variance UPvsEP in €</i>		5675	4725	3577	1307	-1096	-2976	-6280	-45321
<i>variance UPvsEP in %</i>		373%	191%	99%	22%	-13%	-29%	-47%	-86%
<b>Total official fees years 5-12 in €</b>	<b>9635</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>1570</b>	320	640	960	1780	2740	4010	5400	25400
<b>Total costs till year 12 in €</b>	<b>11205</b>	<b>2690</b>	<b>4260</b>	<b>5993</b>	<b>9443</b>	<b>12620</b>	<b>14995</b>	<b>19736</b>	<b>70413</b>
<i>variance UPvsEP in €</i>		8515	6945	5212	1762	-1415	-3790	-8531	-59208
<i>variance UPvsEP in %</i>		317%	163%	87%	19%	-11%	-25%	-43%	-84%
<b>Total official fees years 5-15 in €</b>	<b>18340</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>1690</b>	440	880	1320	2260	3340	4730	6240	28400
<b>Total costs till year 15 in €</b>	<b>20030</b>	<b>5540</b>	<b>8370</b>	<b>11346</b>	<b>17316</b>	<b>21927</b>	<b>25292</b>	<b>32972</b>	<b>105665</b>
<i>variance UPvsEP in €</i>		14490	11660	8684	2714	-1897	-5262	-12942	-85635
<i>variance UPvsEP in %</i>		262%	139%	77%	16%	-9%	-21%	-39%	-81%
<b>Total official fees years 5-20 in €</b>	<b>41450</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>1890</b>	640	1280	1920	3060	4340	5930	7640	33400
<b>Total costs till year 20 in €</b>	<b>43340</b>	<b>13670</b>	<b>19810</b>	<b>26189</b>	<b>38359</b>	<b>46033</b>	<b>51878</b>	<b>66857</b>	<b>191709</b>
<i>variance UPvsEP in €</i>		29670	23530	17151	4981	-2693	-8538	-23517	-148369
<i>variance UPvsEP in %</i>		217%	119%	65%	13%	-6%	-16%	-35%	-77%

### 3.1 UP= True TOP 5 SMEs: Estimated costs in EUR, including external costs, for validation and maintenance, by a network of patent attorneys

	Unitary patent	Classic European Patent validated and maintained in							
		UP SMEs reduction Real TOP5 SC/18/15	Val 1 MS DE 1Val: 9% grants	Val 2 MS DE FR 2Val: 16% grants	Val 3 MS DE FR GB 3Val: 39% grants	Val 4 MS DE FR GB NL 4Val: 13% grants	Val 5 MS DE FR GB NL SE 5val: 7% grants	Val 6 MS DE FR GB NL SE BE 6Val: 4% grants	Val 7 MS DE FR GB NL SE BE AT Val: 2,5% grants
<b>Total official fees years 5-10 in €</b>	<b>4279</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> (provider costs: translation, validation + maintenance)	<b>2956</b>	640	995	1449	2999	4591	6906	9778	41728
<b>Total costs till year 10 in €</b>	<b>7235</b>	<b>1920</b>	<b>2985</b>	<b>4347</b>	<b>7427</b>	<b>10542</b>	<b>13547</b>	<b>18413</b>	<b>70844</b>
<i>variance UPvsEP in €</i>		5315	4250	2888	-192	-3307	-6312	-11178	-63609
<i>variance UPvsEP in %</i>		277%	142%	66%	-3%	-31%	-47%	-61%	-90%
<b>Total official fees years 5-12 in €</b>	<b>8209</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>3742</b>	1185	1810	2517	4617	6555	9078	12628	49677
<b>Total costs till year 12 in €</b>	<b>11951</b>	<b>3555</b>	<b>5430</b>	<b>7550</b>	<b>12280</b>	<b>16435</b>	<b>20063</b>	<b>26964</b>	<b>94690</b>
<i>variance UPvsEP in €</i>		8396	6521	4401	-329	-4484	-8112	-15013	-82739
<i>variance UPvsEP in %</i>		236%	120%	58%	-3%	-27%	-40%	-56%	-87%
<b>Total official fees years 5-15 in €</b>	<b>16914</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>5483</b>	2550	3745	5013	8313	10909	13866	18826	65803
<b>Total costs till year 15 in €</b>	<b>22397</b>	<b>7650</b>	<b>11235</b>	<b>15039</b>	<b>23369</b>	<b>29495,5</b>	<b>34428</b>	<b>45558</b>	<b>143068</b>
<i>variance UPvsEP in €</i>		14747	11162	7358	-972	-7099	-12031	-23161	-120671
<i>variance UPvsEP in %</i>		193%	99%	49%	-4%	-24%	-35%	-51%	-84%
<b>Total official fees years 5-20 in €</b>	<b>40024</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>10105</b>	6515	9265	12135	18435	22462	26559	35069	106325
<b>Total costs till year 20 in €</b>	<b>50129</b>	<b>19545</b>	<b>27795</b>	<b>36404</b>	<b>53734</b>	<b>64155</b>	<b>72507</b>	<b>94286</b>	<b>264634</b>
<i>variance UPvsEP in €</i>		30584	22334	13725	-3605	-14026	-22378	-44157	-214505
<i>variance UPvsEP in %</i>		156%	80%	38%	-7%	-22%	-31%	-47%	-81%

**3.2 UP= True TOP 5 SMEs : Estimated costs in EUR, including external costs, for validation and maintenance, by specialised validation/translation/payment service providers**

	Unitary patent <b>UP SMEs reduction Real TOP5 SC/18/15</b>	Classic European Patent validated and maintained in							
		Val 1 MS DE <small>1Val: 9% grants</small>	Val 2 MS DE FR <small>2Val: 16% grants</small>	Val 3 MS DE FR GB <small>3Val: 39% grants</small>	Val 4 MS DE FR GB NL <small>4Val: 13% grants</small>	Val 5 MS DE FR GB NL SE <small>5val: 7% grants</small>	Val 6 MS DE FR GB NL SE BE <small>6Val: 4% grants</small>	Val 7 MS DE FR GB NL SE BE AT <small>Val: 2,5% grants</small>	Val 25 MS <small>25Val :0,4% grants</small>
<b>Total official fees years 5-10 in €</b>	<b>4279</b>	1280	1990	2898	4428	5951	6641	8635	29116
<b>Total external costs years 5-10 in €</b> <small>(translation costs + payment provider costs)</small>	<b>1490</b>	240	480	720	1460	2340	3530	4840	23400
<b>Total costs till year 10 in €</b>	<b>5769</b>	<b>1520</b>	<b>2470</b>	<b>3618</b>	<b>5888</b>	<b>8291</b>	<b>10171</b>	<b>13475</b>	<b>52516</b>
<i>variance UPvsEP in €</i>		<b>4249</b>	<b>3299</b>	<b>2151</b>	<b>-119</b>	<b>-2522</b>	<b>-4402</b>	<b>-7706</b>	<b>-46747</b>
<i>variance UPvsEP in %</i>		<b>280%</b>	<b>134%</b>	<b>59%</b>	<b>-2%</b>	<b>-30%</b>	<b>-43%</b>	<b>-57%</b>	<b>-89%</b>
<b>Total official fees years 5-12 in €</b>	<b>8209</b>	2370	3620	5033	7663	9880	10985	14336	45013
<b>Total external costs years 5-12 in €</b>	<b>1570</b>	320	640	960	1780	2740	4010	5400	25400
<b>Total costs till year 12 in €</b>	<b>9779</b>	<b>2690</b>	<b>4260</b>	<b>5993</b>	<b>9443</b>	<b>12620</b>	<b>14995</b>	<b>19736</b>	<b>70413</b>
<i>variance UPvsEP in €</i>		<b>7089</b>	<b>5519</b>	<b>3786</b>	<b>336</b>	<b>-2841</b>	<b>-5216</b>	<b>-9957</b>	<b>-60634</b>
<i>variance UPvsEP in %</i>		<b>264%</b>	<b>130%</b>	<b>63%</b>	<b>4%</b>	<b>-23%</b>	<b>-35%</b>	<b>-50%</b>	<b>-86%</b>
<b>Total official fees years 5-15 in €</b>	<b>16914</b>	5100	7490	10026	15056	18587	20562	26732	77265
<b>Total external costs years 5-15 in €</b>	<b>1690</b>	440	880	1320	2260	3340	4730	6240	28400
<b>Total costs till year 15 in €</b>	<b>18604</b>	<b>5540</b>	<b>8370</b>	<b>11346</b>	<b>17316</b>	<b>21927</b>	<b>25292</b>	<b>32972</b>	<b>105665</b>
<i>variance UPvsEP in €</i>		<b>13064</b>	<b>10234</b>	<b>7258</b>	<b>1288</b>	<b>-3323</b>	<b>-6688</b>	<b>-14368</b>	<b>-87061</b>
<i>variance UPvsEP in %</i>		<b>236%</b>	<b>122%</b>	<b>64%</b>	<b>7%</b>	<b>-15%</b>	<b>-26%</b>	<b>-44%</b>	<b>-82%</b>
<b>Total official fees years 5-20 in €</b>	<b>40024</b>	13030	18530	24269	35299	41693	45948	59217	158309
<b>Total external costs years 5-20 in €</b>	<b>1890</b>	640	1280	1920	3060	4340	5930	7640	33400
<b>Total costs till year 20 in €</b>	<b>41914</b>	<b>13670</b>	<b>19810</b>	<b>26189</b>	<b>38359</b>	<b>46033</b>	<b>51878</b>	<b>66857</b>	<b>191709</b>
<i>variance UPvsEP in €</i>		<b>28244</b>	<b>22104</b>	<b>15725</b>	<b>3555</b>	<b>-4119</b>	<b>-9964</b>	<b>-24943</b>	<b>-149795</b>
<i>variance UPvsEP in %</i>		<b>207%</b>	<b>112%</b>	<b>60%</b>	<b>9%</b>	<b>-9%</b>	<b>-19%</b>	<b>-37%</b>	<b>-78%</b>