

**LIST OF PUBLIC INTEREST ENTITIES**

**Please note – this list includes those 292 audit clients, for whom we issued an audit opinion between 1 July 2012 and 30 June 2013, who have issued transferable securities on a regulated market (as defined in the Statutory Auditors (Transparency) Instrument 2008 (POB 01/2008)).**

4IMPRINT GROUP PLC  
ABERFORTH GEARED INCOME TRUST PLC  
AEA TECHNOLOGY GROUP PUBLIC LIMITED COMPANY  
AFRICAN BARRICK GOLD PLC  
AGGREKO PLC  
AIRE VALLEY MORTGAGES 2004 - 1 PLC  
AIRE VALLEY MORTGAGES 2005-1 PLC  
AMLIN PLC  
ANGLIAN WATER SERVICES FINANCING PLC  
ARKLE MASTER ISSUER PLC  
ARM HOLDINGS PLC  
ASIAN TOTAL RETURN INVESTMENT COMPANY PLC (formerly Henderson Asian Growth Trust Plc)  
AVIVA PLC  
AVON RUBBER PLC  
BABCOCK INTERNATIONAL GROUP PLC  
BAGLAN MOOR HEALTHCARE PLC  
BAILLIE GIFFORD JAPAN TRUST PLC  
BAILLIE GIFFORD SHIN NIPPON PLC  
BANK OF SCOTLAND PLC  
BARCLAYS BANK PLC  
BARCLAYS PLC  
BERENDSEN PLC  
BG ENERGY CAPITAL PLC  
BG GROUP PLC  
BIRMINGHAM AIRPORT (FINANCE) PLC  
BLACKROCK EMERGING EUROPE PLC (formerly The Eastern European Trust Plc)  
BLACKROCK LATIN AMERICAN INVESTMENT TRUST PLC  
BOS (SHARED APPRECIATION MORTGAGES) NO. 1 PLC  
BOS (SHARED APPRECIATION MORTGAGES) NO. 2 PLC  
BOS (SHARED APPRECIATION MORTGAGES) NO.3 PLC  
BOS (SHARED APPRECIATION MORTGAGES) NO.4 PLC  
BRADFORD & BINGLEY PLC  
BRAMMER PLC  
BRISTOL & WEST PLC  
BRITISH AMERICAN TOBACCO PLC  
BRITISH TELECOMMUNICATIONS PLC  
BT GROUP PLC  
BUMI PLC  
BURBERRY GROUP PLC  
CAMELLIA PLC  
CAPE PLC  
CAPITAL & COUNTIES PROPERTIES PLC  
CAPITAL GEARING TRUST PLC  
CARNIVAL PLC  
CARPETRIGHT PLC  
CARR'S MILLING INDUSTRIES PLC

CATLIN UNDERWRITING  
CENTAUR MEDIA PLC  
CENTRICA PLC  
CHELTENHAM & GLOUCESTER PLC  
CHESTER ASSET RECEIVABLES DEALINGS 2003-B PLC  
CHESTER ASSET RECEIVABLES DEALINGS 2004-1 PLC  
CHESTER ASSET RECEIVABLES DEALINGS ISSUER LIMITED  
CLARKSON PLC  
CLERICAL MEDICAL FINANCE PLC  
COALFIELD RESOURCES PLC (formerly UK COAL PLC)  
COBHAM PLC  
CONSORT MEDICAL PLC  
CRESTON PLC  
CRODA INTERNATIONAL PLC  
DAIRY FARM INTERNATIONAL HOLDINGS LIMITED  
DANEION 2007-1 PLC  
DARTY PLC ( Formerly KESA ELECTRICALS PLC)  
DEBENHAMS PLC  
DEVA FINANCING PLC  
DEVELOPMENT SECURITIES PLC  
DEVRO PLC  
DIGNITY PLC  
EASYJET PLC  
ELECTRA PRIVATE EQUITY INVESTMENTS PLC  
ELECTRA PRIVATE EQUITY PLC  
ENERGY ASSETS GROUP PLC  
EURASIAN NATURAL RESOURCES CORPORATION PLC  
EXCHEQUER PARTNERSHIP (NO. 2) PLC  
EXCHEQUER PARTNERSHIP PLC  
EXPERIAN FINANCE PLC  
EXPERIAN PLC  
F&C CAPITAL AND INCOME INVESTMENT TRUST PLC  
F&C GLOBAL SMALLER COMPANIES PLC  
F&C U.S. SMALLER COMPANIES PLC  
FCE BANK PLC  
FENNER PLC  
FOREIGN & COLONIAL INVESTMENT TRUST PLC  
FUTURE PLC  
GALLIFORD TRY PLC  
GAMES WORKSHOP GROUP PLC  
GKN HOLDINGS PLC  
GKN PLC  
GLAXOSMITHKLINE CAPITAL PLC  
GLAXOSMITHKLINE PLC  
GOLDMAN SACHS INTERNATIONAL.  
GRACECHURCH CARD PROGRAMME FUNDING PLC  
GRACECHURCH MORTGAGE FINANCING PLC  
GRAINGER PLC  
GRANITE MASTER ISSUER PLC  
GRANITE MORTGAGES 03-2 PLC  
GRANITE MORTGAGES 03-3 PLC  
GRANITE MORTGAGES 04-1 PLC  
GRANITE MORTGAGES 04-2 PLC  
GRANITE MORTGAGES 04-3 PLC

GRAPHITE ENTERPRISE TRUST PLC  
GREAT HALL MORTGAGES NO1 PLC  
GUARDIAN ROYAL EXCHANGE PLC  
HARBOUR FUNDING PLC  
HARVEY NASH GROUP PLC  
HAVEN FUNDING (32) PLC  
HAVEN FUNDING PLC  
HBOS PLC  
HENDERSON EUROTRUST PLC  
HENDERSON GLOBAL TRUST PLC  
HENDERSON OPPORTUNITIES TRUST PLC  
HENDERSON SMALLER COMPANIES INVESTMENT TRUST  
HENRY BOOT PLC  
HILTON FOOD GROUP PLC  
HOGG ROBINSON GROUP PLC  
HOME RETAIL GROUP PLC  
HONG KONG LAND HLDGS  
HONOURS PLC  
HORNBY PLC  
HOUSING FINANCE CORPORATION LTD  
HPC KING'S COLLEGE HOSPITAL (ISSUER) PLC  
HUNTING PLC  
HYDER CONSULTING PLC  
ICAP PLC  
IG GROUP HOLDINGS PLC  
IMPERIAL TOBACCO FINANCE PLC  
IMPERIAL TOBACCO GROUP PLC  
INCHCAPE PLC  
INTEGRATED ACCOMMODATION SERVICES PLC  
INTERNATIONAL BIOTECHNOLOGY TRUST PLC  
INTU DEBENTURE PLC (formerly CAPITAL SHOPPING CENTRES DEBENTURES PLC)  
INTU PROPERTIES PLC (formerly CAPITAL SHOPPING CENTRES GROUP PLC)  
J D WETHERSPOON PLC  
J SAINSBURY PLC  
JARDINE LLOYD THOMPSON GROUP PLC  
JARDINE MATHESON HOLDINGS LTD  
JARDINE STRATEGIC HOLDINGS LTD  
JKX OIL & GAS PLC  
JOHN WOOD GROUP PLC  
JPMORGAN ASIAN INVESTMENT TRUST PLC  
JPMORGAN CHINESE INVESTMENT TRUST PLC  
JPMORGAN EMERGING MARKETS INVESTMENT TRUST PLC  
JPMORGAN EUROPEAN SMALLER COMPANIES TRUST plc  
JPMORGAN INCOME & CAPITAL TRUST PLC  
JPMORGAN MID CAP INVESTMENT TRUST PLC  
JPMORGAN OVERSEAS INVESTMENT TRUST PLC  
JUPITER FUND MANAGEMENT PLC  
KCOM GROUP PLC  
LAND SECURITIES GROUP PLC  
LATCHWAYS PLC  
LAVENDON GROUP PLC  
LEGAL & GENERAL FINANCE PLC  
LEGAL & GENERAL GROUP PLC  
LEWIS (JOHN) PARTNERSHIP PLC

LEWIS (JOHN) PLC  
LIONTRUST ASSET MANAGEMENT PLC  
LLOYDS BANKING GROUP PLC  
LLOYDS TSB BANK PLC  
LONDON STOCK EXCHANGE GROUP PLC  
LOTHIAN MORTGAGES (NO.4) PLC  
LOWLAND INVESTMENT COMPANY PLC  
M & G HIGH INCOME INVESTMENT TRUST  
M. P. EVANS GROUP PLC  
MAN GROUP PLC  
MANDARIN ORIENTAL INTERNATIONAL  
MARKS AND SPENCER GROUP PLC  
MARSTON'S ISSUER PLC  
MARSTON'S PLC  
MARTIN CURRIE GLOBAL PORTFOLIO TRUST PLC  
MARWYN MANAGEMENT PARTNERS PLC  
MCBRIDE PLC  
MEGGITT PLC  
MICRO FOCUS INTERNATIONAL PLC  
MICROGEN PLC  
MITHRAS INVESTMENT TRUST PLC  
MORTGAGES NO.6 PLC  
MORTGAGES NO.7 PLC  
MOTABILITY OPERATIONS GROUP PLC  
NATIONAL EXHIBITION CENTRE (DEVELOPMENTS) PLC  
NATIONAL GRID ELECTRICITY TRANSMISSION PLC  
NATIONAL GRID GAS PLC  
NATIONAL GRID PLC  
NATIONWIDE BUILDING SOCIETY  
NEC FINANCE PLC  
NEWCASTLE BUILDING SOCIETY  
NORCROS PLC  
NORTHERN ROCK (ASSET MANAGEMENT) PLC  
OCADO GROUP PLC  
OFFICE2OFFICE PLC  
OXFORD BIOMEDICA PLC  
PEARSON DOLLAR FINANCE TWO PLC  
PEARSON FUNDING ONE PLC  
PEARSON FUNDING TWO PLC  
PEARSON PLC  
PENNON GROUP PLC  
PERMANENT FINANCING (NO.9) PLC  
PHOENIX IT GROUP PLC  
PHYTOPHARM PLC  
POLAR CAPITAL GLOBAL HEALTHCARE PLC  
POLAR CAPITAL TECHNOLOGY TRUST PLC  
PORVAIR PLC  
PREMIER FARNELL PLC  
PREMIER FOODS PLC  
PREMIER TRANSMISSION FINANCING PLC  
PV CRYSTALOX SOLAR PUBLIC LIMITED COMPANY  
PZ CUSSONS PLC  
QBE EUROPEAN OPERATIONS PLC  
RECKITT BENCKISER GROUP PLC

REDROW PLC  
REXAM PLC  
RICARDO PLC  
RIO TINTO PLC  
RIT CAPITAL PARTNERS PLC  
RL FINANCE BONDS PLC  
RMAC 2003-NS1 PLC  
RMAC 2003-NS2 PLC  
RMAC 2003-NS3 PLC  
RMAC 2003-NS4 PLC  
RMAC 2004-NS1 PLC  
RMAC 2004-NS3 PLC  
RMAC 2004-NSP2 PLC  
RMAC 2004-NSP4 PLC  
RMAC 2005 - NS4 PLC  
RMAC 2005-NS1 PLC  
RMAC 2005-NS3 PLC  
RMAC 2005-NSP2 PLC  
ROAD MANAGEMENT CONSOLIDATED PLC  
ROYAL DUTCH SHELL PLC  
RSM TENON GROUP PLC  
RUSPETRO PLC  
SABMILLER PLC  
SAFESTORE HOLDINGS PLC  
SANCTUARY CAPITAL PLC  
SANCTUARY HOUSING ASSOCIATION  
SAVILLS PLC  
SCHRODER ASIAPACIFIC FUND PLC  
SCHRODER JAPAN GROWTH FUND PLC  
SCHRODER UK GROWTH FUND PLC  
SCHRODERS PLC  
SCOTTISH WIDOWS PLC  
SEPURA PLC  
SHAFTESBURY PLC  
SHANKS GROUP PLC  
SILVERSTONE MASTER ISSUER PLC  
SMITHS GROUP PLC  
SOUTH WEST WATER FINANCE PLC  
SPORTECH PLC  
ST. JAMES'S PLACE PLC  
STAGECOACH GROUP PLC  
STANDARD LIFE EUROPEAN PRIVATE EQUITY TRUST PLC  
STANDARD LIFE PLC  
STHREE PLC  
STV GROUP PLC  
STYLES & WOOD GROUP PLC  
SUNDERLAND (SHG) FINANCE PLC  
SUPERGROUP PLC  
SYNTHOMER PLC  
T CLARKE PLC  
TATE & LYLE PLC  
TELECITY GROUP PLC  
TESCO PERSONAL FINANCE PLC  
TESCO PLC

THE BANKERS INVESTMENT TRUST PLC  
THE BERKELEY GROUP HOLDINGS PLC  
THE CITY OF LONDON INVESTMENT TRUST  
THE EUROPEAN INVESTMENT TRUST  
THE MERCANTILE INVESTMENT TRUST  
THE MERCHANTS TRUST PLC  
THE MONKS INVESTMENT TRUST PLC  
THE SAGE GROUP PLC  
THOMAS COOK GROUP PLC  
THORNTONS PLC  
TOROTRAK PLC  
TOWN CENTRE SECURITIES PLC  
TR EUROPEAN GROWTH TRUST PLC  
TRINITY FINANCING PLC  
TUI TRAVEL PLC  
UK MAIL GROUP PLC  
UNILEVER PLC  
VERNALIS PLC  
VISLINK PLC  
VOLEX GROUP PLC  
WARNER ESTATE HOLDINGS PLC  
WATERMAN GROUP PLC  
WELLCOME TRUST FINANCE PLC  
WILMINGTON GROUP PLC  
WITAN PACIFIC INVESTMENT TRUST PLC  
WOLSELEY PLC  
WORKSPACE GROUP PLC  
WS ATKINS PLC  
XCHANGING PLC  
ZOTEFOAMS PLC