PRICEWATERHOUSECOOPERS

List of major UK financial services and other clients audited by PwC

[List valid: 1 February 2011 to 30 April 2011]

You should be aware that you need to maintain independence of all the PwC network firms' audit clients and their related entities ("restricted entities"). This includes restricted entities of the UK and overseas PwC firms. However, the UK Independence Policy permits PwC partners and practice staff to hold an interest in an audit client that is a Collective Investment Fund (CIF) provided that you are not a restricted person for the CIF. A restricted person in respect of a CIF is defined as:

- anyone providing professional services (other than those providing less than 10 hours of non-audit services) to the audit client or related entity;
- anyone providing audit services on the entity that manages the CIF;
- a partner in the lead engagement office; and
- anyone in the chain of command over the audit engagement partner.

Please find below a summary of the major financial services groups and other listed clients audited by the **UK firm** as at **February 2011.** Because this only focuses on UK public interest restricted entities, it is not an exhaustive list and may therefore be incomplete and/or subject to change without notice. It does, however, seek to identify those restricted entities in which individuals commonly invest in the UK. It remains the responsibility of individual partners and staff to review the independence status of any current or proposed financial investment and continuously thereafter.

Should you require any assistance in determining whether an individual security is restricted, please contact the Independence Team Helpline on (020) 7213 3666 or (77) 33666. Alternatively, please email 'Compliance Independence'.

1. UK fund groups where PwC audit one or more funds

This following list is not intended to be a definitive list of all funds audited by PwC but an indication of the main houses and their trading names where PwC acts as auditor to some or all of the funds. If you hold investments in any of the following fund groups, please disclose this on your independence confirmation.

33 KWS
Aberforth
Allianz/Pimco
Architas

AXA/AXA Framlington
Baillie Gifford (investment trusts only)
BGI (now part of BlackRock)
Barings
Cazenove
Dimensional Fund Advisors
F&C/Foreign & Colonial/ISIS
Fidelity
First State
Femings

Femings Family/Global Equity Fund
Franklin Templeton
Gartmore
Henderson/Henderson Global Investors
Ignis (previously Resolution/Britannic)
Jessop
JP Morgan ITCs/OEICs
Lazard
Legal & General
Legg Mason
Liontrust
M&G/Scottish Amicable
Macquarie/CF Macquarie/Capita Financial Macquarie
Morgan Stanley
NFU Mutual/Avon Equity Trust
Police Mutual
Polar Capital Investment Trust
Premier
Reliance British Life UT
River & Mercantile
Royal London/Scottish Life
Schroders
Scottish Widows/Scottish Widows Funds/SWIP Funds
SEI
Standard Life Investments
State Street
Taube Hodson Stonex
Thames River Capital
Threadneedle/Eagle Star
Wesleyan

2. Investment Company Complex clients

The following investment management groups are restricted because of the "investment company complex" rules of the US Securities and Exchange Commission ("SEC"). You are permitted to hold such investments provided that you do not provide services to the particular group, and should disclose this on your independence confirmation.

Aberdeen
Allianz
Cazenove
Deutsche
Invesco Perpetual
Martin Currie
Mellon/Newton
Old Mutual
Skandia

3. Major listed audit clients

Under the firm's UK Independence Policy partners, practice staff and senior support staff and their immediate family members should not have a direct or material indirect financial interest in an audit client (or a related entity of an audit client) of any PwC firm. There is an exception for audit clients which are Collective Investment Funds. These are covered in Section 1 above. A current list of major **UK listed audit clients** is attached at Appendix A. If you hold investments in any of the following entities, please disclose this on your independence confirmation. If you hold an investment in an overseas entity, you should undertake the necessary due diligence to determine whether it is audited by PwC and disclose this accordingly.

List of major UK PwC listed audited clients

Appendix A

[List valid: February to 30 April 2011]

Those marked with a hash (#) are SEC restricted entities.

4IMPRINT GROUP PLC
ABERFORTH GEARED INCOME PLC
AEA TECHNOLOGY PLC
AFRICAN BARRICK GOLD PLC
AGGREKO PLC
AGUA TERRA LTD
ALEXON GROUP PLC
ALTERNATIVE NETWORKS PLC
AMLIN PLC
ANDOR TECHNOLOGY PLC
ANTISOMA PLC
ANTRIM ENERGY INC
ARBUTHNOT BANKING GROUP PLC
ARM HOLDINGS PLC#
ASOS PLC
ASTERAND PLC
ATKINS (WS) PLC
AUTOLOGIC HOLDINGS PLC
AVANTI COMMUNICATIONS GROUP PLC
AVESCO GROUP PLC
AVIS EUROPE PLC
AVON RUBBER PLC
AXIS-SHIELD PLC
BABCOCK INTERNATIONAL GROUP PLC
BAHAMAS PETROLEUM COMPANY PLC

BAILLIE GIFFORD JAPAN PLC
BAILLIE GIFFORD SHIN NIPPON PLC
BANKERS INVESTMENT TRUST PLC
BARCLAYS PLC#
BELGRAVIUM TECHNOLOGIES PLC
BERKELEY GROUP HOLDINGS PLC
BG GROUP PLC
BIOCOMPATIBLES INTERNATIONAL PLC
BLACKROCK LATIN AMERICAN INVESTMENT TRUST PLC
BRAMMER PLC
BRITISH AMERICAN TOBACCO PLC
BT GROUP PLC#
BURBERRY GROUP PLC
CAMELLIA PLC
CAPE PLC
CAPITAL & COUNTIES PROPERTIES PLC#
CAPITAL SHOPPING CENTERS GROUP PLC
CAP-XX LTD
CARNIVAL PLC#
CARPETRIGHT PLC
CARR'S MILLING INDUSTRY PLC
CATLIN GROUP LTD#
CELLO GROUP PLC
CENTAUR MEDIA PLC#
CENTRAL ASIA METALS PLC
CENTRICA PLC
CEPS PLC
CERAMIC FUEL CELLS LTD

CERES POWER HOLDINGS PLC
CHAPELTHORPE PLC
CHARTER INTERNATIONAL PLC
CHINA GROWTH OPPORTUNITIES LTD
CHURCHILL CHINA PLC
CITY OF LONDON INVESTMENT TRUST PLC
CLARKSON PLC
CLINTON CARDS PLC
CLYDE PROCESS SOLUTIONS PLC
COBHAM PLC
COLT GROUP SA
CONSORT MEDICAL PLC
CRANEWARE PLC
CRESTON PLC
CRODA INTERNATIONAL PLC
CVS GROUP PLC
CYRIL SWEETT GROUP PLC
DAISY GROUP PLC
DAVENHAM GROUP PLC
DAVIS SERVICE GROUP PLC
DEBENHAMS PLC
DELTEX MEDICAL GROUP PLC
DEVELOPMENT SECURITIES PLC
DEVRO PLC
DIGNITY PLC
DTZ HOLDINGS PLC
EAGA PLC
EASTERN EUROPEAN INVESTMENT TRUST PLC

EASYJET PLC
ELECTRA PRIVATE EQUITY PLC
ENDACE LTD
ENEGI OIL PLC
ENFIS GROUP PLC
ESSENDEN PLC
EURASIAN NATURAL RESOURCES CORPORATION PLC
EUROVESTECH PLC
EVOLUTION GROUP PLC
EXILLON ENERGY PLC
EXPANSYS PLC
EXPERIAN PLC
F&C CAPITAL & INCOME PLC
F&C GLOBAL SMALLER COMPANIES PLC
F&C UNITED STATES SMALLER COMPANIES INVESTMENT TRUST PLC

FENNER PLC
FOCUS SOLUTIONS GROUP PLC
FOREIGN & COLONIAL INVESTMENT TRUST
FORTH PORTS PLC
FRM CREDIT ALPHA LTD
FRM DIVERSIFIED ALPHA PLC
FRONTERA RESOURCES CORP
FULCRUM UTILITY SERVICES LTD
FUTURE PLC
GALLIFORD TRY PLC
GARTMORE GLOBAL TRUST PLC
GENESIS EMERGING MARKET#
GEOPARK HOLDINGS LTD

GKN PLC
GLAXOSMITHKLINE PLC#
GOLDMAN SACHS DYNAMIC LTD#
GOOCH AND HOUSEGO PLC
GRAINGER PLC
GRAPHITE ENTERPRISE TRUST PLC
GREENKO GROUP PLC
H R OWEN PLC
HANSARD GLOBAL PLC
HARVEY NASH GROUP PLC
HENDERSON EUROTRUST PLC
HENDERSON OPPORTUNITIES INVESTMENT TRUST PLC
HENDERSON SMALLER COMPANIES INVESTMENT TRUST PLC
HENDERSON TR PACIFIC INVESTMENT TRUST PLC
HILTON FOOD GROUP PLC
HOGG ROBINSON GROUP PLC
HOME RETAIL GROUP PLC
HORNBY PLC
HUNTING PLC
HUTCHISON CHINA MEDITECH LTD
HYDER CONSULTING PLC
ICAP PLC#
IDATECH PLC
IG GROUP HOLDINGS PLC
IMPELLAM GROUP LTD
IMPERIAL INNOVATIONS GROUP PLC
IMPERIAL TOBACCO GROUP PLC
INCHCAPE PLC

INDITHERM PLC
INTERBULK GROUP PLC
INTERCEDE GROUP PLC
INTERNATIONAL PERSONAL FINANCE PLC
IQE PLC
ITHACA ENERGY INC
JACQUES VERT PLC
JARDINE LLOYD THOMPSON PLC
JELF GROUP PLC
JKX OIL & GAS PLC
JOHNSON SERVICE GROUP PLC
JPMORGAN ASIAN PLC#
JPMORGAN CHINESE PLC#
JPMORGAN EMERGING MARKETS PLC#
JPMORGAN EURO SMALL COMPANY#
JPMORGAN INCOME & CAPITAL PLC#
JPMORGAN OVERSEAS INVESTMENT TRUST PLC#
JUPITER FUND MANAGEMENT PLC
JURIDICA INVESTMENTS
KCOM GROUP PLC
KESA ELECTRICALS PLC
KEWILL PLC
KIOTECH INTERNATIONAL PLC
KIRKLAND LAKE GOLD INC
LAMPRELL PLC
LAND SECURITIES GROUP PLC
LAVENDON GROUP PLC
LEGAL & GENERAL GROUP PLC

LEGION GROUP PLC
LLOYDS BANKING GROUP PLC#
LOGICA PLC#
LOMBARD MEDICAL TECHNOLOGIES PLC
LONDON SECURITY PLC
LONDON STOCK EXCHANGE GROUP PLC
LOWLAND INVESTMENT COMPANY PLC
LUDORUM PLC
LUMINAR GROUP HOLDINGS PLC
M P EVANS GROUP PLC
MAN GROUP PLC#
MARKS & SPENCER GROUP PLC
MARSTON'S PLC
MARTIN CURRIE PORTFOLIO INVESTMENT TRUST PLC
MAX PETROLEUM PLC
MEGGITT PLC#
MERCANTILE INVESTMENT TRUST PLC
MICRO FOCUS INTERNATIONAL PLC
MICROGEN PLC
MINERVA PLC
MISYS PLC#
MITHRAS INVESTMENT TRUST PLC
MODERN WATER PLC
MONITISE PLC
MOUCHEL GROUP PLC
NAMAKWA DIAMONDS LTD
NATIONAL GRID PLC#
NAUTILUS MINERALS INC

NORCROS PLC
NUMIS CORPORATION PLC
NWF GROUP PLC
NYOTA MINERALS LTD
OCADO GROUP PLC
OFFICE2OFFICE PLC
ORIGIN ENTERPRISES PLC
OROSUR MINING INC
ORSU METALS CORP
OTTOMAN FUND LTD
OXFORD BIOMEDICA PLC
OXFORD CATALYSTS GROUP PLC
PACIFIC ALLIANCE ASIA OPPORTUNITY FUND
PACIFIC ALLIANCE CHINA LAND LTD
PATSYSTEMS PLC
PEARSON PLC#
PENNON GROUP PLC
PHYTOPHARM PLC
PLATMIN LTD
PLETHORA SOLUTIONS HOLDINGS PLC
PME AFRICAN INFRASTRUCTURE OPPORTUNITIES PLC
POLAR CAPITAL GLOBAL HEALTHCARE PLC
POLAR CAPITAL TECHNOLOGY TRUST PLC
PORVAIR PLC
PREMIER FARNELL PLC
PREMIER FOODS PLC
PROSTRAKAN GROUP PLC#
PROVIDENT FINANCIAL PLC

PUBLIC SERVICE PROPERTIES INVESTMENTS
PURECIRCLE LTD
PURSUIT DYNAMICS PLC
PZ CUSSON PLC
RECKITT BENCKISER GROUP PLC
REDROW PLC
REDSTONE PLC
RENEURON GROUP PLC
REXAM PLC
RGI INTERNATIONAL LTD
RICARDO PLC
RIO TINTO PLC#
RIT CAPITAL PARTNERS PLC
ROYAL DUTCH SHELL PLC
RSM TENON GROUP PLC
SABMILLER PLC#
SAFESTORE HOLDINGS PLC
SAGE GROUP PLC
SAINSBURY (J) PLC
SAINT JAMES'S PLACE PLC#
SANDVINE CORP
SAVILLS PLC
SCAPA GROUP PLC
SCHRODER ASIA PACIFIC FUND PLC#
SCHRODER JAPAN GROWTH FUND PLC#
SCHRODER UK GROWTH FUND PLC#
SCHRODERS PLC#
SEPURA PLC

SHAFTESBURY PLC
SHANKS GROUP PLC
SHELLPROOF LTD
SHELLSHOCK LTD
SINCLAIR (WILLIAM) HOLDINGS PLC
SINCLAIR PHARMA PLC
SLINGSBY (HC) PLC
SMITHS GROUP PLC
SOUTH AFRICAN PROPERTY OPPORTUNITIES PLC
SOUTHERN CROSS HEALTHCARE GROUP PLC
SPORTECH PLC
ST PETER PORT CAPITAL LTD
STAGECOACH GROUP PLC
STANDARD LIFE EUROPEAN PRIVATE EQUITY LTD
STANDARD LIFE PLC
STHREE PLC
STV GROUP PLC
STYLES & WOOD GROUP PLC
SUPERGROUP PLC
SUTTON HARBOUR HOLDINGS PLC
SYSTEM C HEALTHCARE PLC#
TALVIVAARA MINING COMPANY PLC
TATE & LYLE PLC
TEJOORI LTD
TELECITY GROUP PLC
TELFORD HOMES PLC
TESCO PLC
THAMES RIVER MULTI HEDGE PLC

THE EUROPEAN INVESTMENT TRUST PLC
THE MERCHANTS TRUST PLC
THE MONKS INVESTMENT TRUST PLC
THE SAGE GROUP PLC
THOMAS COOK GROUP PLC
THORNTONS PLC
THORPE (FW) PLC
TITAN EUROPE PLC#
TOROTRAK PLC
TOWN CENTRE SECURITIES PLC
TR EUROPEAN GROWTH TRUST PLC
TRADING EMISSIONS PLC
TRAVELZEST PLC
UK COAL PLC
UK MAIL GROUP PLC
UNILEVER PLC#
URALS ENERGY PUBLIC COMPANY LTD
VERNALIS PLC
VERTU MOTORS PLC
VISLINK PLC
VOLEX GROUP PLC
VOLGA GAS PLC
WALKER GREENBANK PLC
WARNER ESTATE HOLDINGS PLC
WATERMAN GROUP PLC
WELLSTREAM HOLDINGS PLC
WESTERN COAL CORP
WETHERSPOON (JD) PLC

WILMINGTON GROUP PLC
WITAN PACIFIC INVESTMENT TRUST PLC
WOLSELEY PLC
WOOD GROUP (JOHN) PLC
WORK GROUP PLC
WORKSPACE GROUP PLC
WSP GROUP PLC
WYG PLC
XCHANGING PLC
XP POWER LTD
YELL GROUP PLC
YOUGOV PLC