



Public Interest Entities

KPMG LLP (UK)

Public Interest Entity Audit Clients of KPMG UK as at 31 March 2007

By December 2007 it will be a legal requirement for KPMG to adopt the European 8th Company Law Directive. One of the clauses of the directive will require us to publish a Transparency Report including a list of all our Public Interest Entity audit clients. In the interests of good governance and transparency, KPMG UK has opted to comply with the Directive early.

Public interest entities means entities that are of significant public relevance because of the nature of their business, their size or their number of employees, in particular companies whose securities are admitted to trading on a regulated market, banks and other financial institutions and insurance undertakings.

It should be noted that for some of the entities listed, it is only elements of the group that are public interest audit clients of KPMG UK, and not necessarily the whole group or even the holding company named. Listed Audit Clients (whose shares, debt or stock are quoted on a regulated market)

1st Dental Laboratories plc	African Platinum plc
2 Ergo Group plc	AIM VCT 2 plc
600 Group plc	Aire Valley Finance (No. 2) plc
Aberdeen Asset Management plc	Aire Valley Mortgages 2004 -1 plc
Aberdeen New Dawn Investment Trust plc	Aire Valley Mortgages 2005 -1 plc
Aberdeen New Thai Investment Trust plc	Aire Valley Mortgages 2006 -1 plc
Admiral Group plc	Air Music & Media Group plc
Advance Developing Markets Trust plc	Alliance Boots plc
Advance UK Trust plc	AMEC plc
	Anglo & Overseas plc
	Anne's Gate Property plc

Artemis Alpha Trust plc	City Greenwich Lewisham Rail plc	Elementis plc
Arthro Kinetics plc	City Merchants High Yield Trust plc	Ennstone plc
Ashmore Group plc	City Natural Resources High Yield Trust plc	Entertainment Rights plc
Associated British Foods plc (ABF plc)	Civica plc	European Nickel plc
AstraZeneca plc	Clerical Medical Finance plc (HBOS sub)	Eurotunnel plc
Atlantic Global plc	Coda plc	Evans Property Holdings plc
BAe Systems plc	Compass Finance plc	E Wood Holdings plc
Baggeridge Brick plc	ComputerLand UK plc	Expomedia Group plc
Bankers Trust International plc	Conder Environmental plc	Falcon Investment Trust plc
Baring Emerging Europe Trust plc	Consolidated Vending plc	Falkland Gold and Minerals Ltd
Baronsmead VCT plc	Cookson Group plc	Falkland Islands Holdings plc
Baronsmead AIM VCT plc	Co-operative Bank plc	Falkland Oil and Gas Ltd
Baronsmead VCT 2 plc	Cosalt plc	F&C Asset Management plc
Baronsmead VCT 3 plc	Costain Group plc	Faroe Petroleum plc
Baronsmead VCT 4 plc	Coventry & Rugby Hospital Co plc	FDM Group plc
Beazley Group plc	Crest Nicholson plc	Filtrona plc
Bede plc	CTRL Section 1 Finance plc	Filtronic plc
Bellway plc	Daejan Holdings plc	Financial Objects plc
BHP Billiton plc	Daniel Thwaites plc	First Choice Holidays plc
Biofusion plc	Dart Group plc	First Hydro Finance plc
BioProgress plc	Datamonitor plc	First State Investments AIM VCT plc
Block Shield Corporation plc	Datong Electronics plc	Flying Brands Ltd
Blooms of Bressingham Holdings plc	Dawson International plc	Forbidden Technologies plc
Bovis Homes Group plc	Dealogic (Holdings) plc	Fountains plc
Bradford & Bingley plc	Dechra Pharmaceuticals plc	French Connection Group plc
Brightview plc	Dee Valley Group plc	Friends Provident plc
Bristol & London plc	De La Rue plc	FutureFuel Corporation
British Polythene Industries plc	Derwent London plc	Gartmore Growth Opportunities plc
Broker Network Holdings plc	Diageo plc	GCap Media plc
BTG plc	Domestic & General Group plc	General Industries plc
Bunzl plc	Dunedin Enterprise Investment Trust plc	Globe Specialty Metals Inc
Cable & Wireless plc	Dunedin Income Growth Investment Trust plc	Goals Soccer Centres plc
Caledonian Trust plc	Dunedin Smaller Companies Investment Trust plc	Goodwin plc
Capital Hospitals plc	Dunelm Group plc	Greggs plc
Carclo plc	Eaglet Investment Trust plc	Group 4 Securicor plc
Cardiff Property plc	Edinburgh Dragon Trust plc	GTL Resources plc
Caretech Holdings plc	Edinburgh Investment Trust plc	Gyrus Group plc
Care UK plc	Edinburgh UK Tracker Trust plc	Hamsard Group plc
Carillion plc	Edinburgh US Tracker Trust plc	Hardy Underwriting Group plc
Castle Acquisitions plc	Edinburgh Worldwide Investment Trust plc	Hargreaves Services plc
Celltalk Group plc	Electrocomponents plc	Hartest Holdings plc
Central Nottinghamshire Hospital plc	Electronic Data Processing plc	Havelock Europa plc
CGIS Holdings Ltd		HBOS plc
CHE Hotel Group plc		Headlam Group plc
Chelford Group plc		Highway Insurance Holdings plc
Cheshire Building Society (PIBS)		Hill & Smith Holdings plc
Chesnara plc		Hiscox Ltd
Chrysalis Group plc		HSBC Holdings plc

Huveaux plc	Mitsubishi Tokyo Financial Group (MTFG)	Permanent Financing (No.10) plc
Hygea VCT plc	MJ Gleeson Group plc	Permanent Financing (No. 1) plc
Imagesound plc	Molins plc	Permanent Financing (No. 2) plc
Imagination Technologies Group plc	Montanaro UK Smaller Companies Investment Trust plc	Permanent Financing (No. 3) plc
IMI plc	Morgan Crucible Company plc	Permanent Financing (No. 4) plc
Immedia Broadcasting plc	Morrison (WM) Supermarkets plc	Permanent Financing (No. 5) plc
Imperial Chemical Industries plc (ICI plc)	Morse plc	Permanent Financing (No. 6) plc
Indigo Vision plc	Moss Bros Group plc	Permanent Financing (No.7) plc
Inter Link Foods plc	Mound Financing (No. 1) plc	Permanent Financing (No.8) plc
International Biotechnology Trust plc	Mound Financing (No. 2) plc	Permanent Financing (No.9) plc
International Greetings plc	Mound Financing (No. 3) plc	Permanent Master Issuer plc
International Power plc	Mound Financing (No. 4) plc	Permanent Master Issuer plc
Intertek Group plc	Murgitroyd Group plc	Persimmon plc
Intimas Group plc	Mwana Africa plc	Petards Group plc
Inveresk plc	Narborough Plantations plc	PFI Infrastructure Company plc
IRF European Finance Investments Ltd	NCC Group plc	Pipex Communications plc
Islamic Bank of Britain plc	Nestle SA	Platinum Mining Corp of India plc
ITV plc	Newcastle United plc	Plexus Holdings plc
James R Knowles (Holdings) plc	New City High Yield Trust plc	PlusNet plc
Jessops plc	New Star Asset Management Group plc	PM Group plc
Johnson Matthey plc	New Zealand Investment Trust plc	Portman Building Society (PIBS)
Just Retirement (Holdings) plc	Northern 2 VCT plc	Premier Direct Group plc
Keller Group plc	Northern 3 VCT plc	Preston North End plc
Kier Group plc	Northern AIM VCT plc	Printing.com plc
LCR Finance plc	Northern Bear plc	Proactis Holdings plc
Leo Capital plc	Northern Investors Company plc	Probus Estates plc
Liberty plc	Northern Racing plc	Prosperity Minerals Holdings Ltd
London Irish Holdings plc	Northern Recruitment Group plc	Protherics plc
London Scottish Bank plc	Northern Venture Trust plc	Prudential plc
Lonmin plc	Northgate Information Solutions plc	PuriCore plc
Lonrho Africa plc	Nottingham Building Society (PIBS)	PYV Group plc
Lorien plc	Novae Group plc	QinetiQ Group plc
Low & Bonar plc	NSB Retail Systems plc	Quadnetics Group plc
Macro 4 plc	Octagon Healthcare Funding plc	Quantica plc
Manchester City plc	Old Mutual plc	Quick Star plc
Marshalls plc	Old Mutual South Africa Trust plc	Quintain Estates and Development plc
Marylebone Warwick Balfour Group plc	Opsec Security Group plc	Regus Group plc
MWB Business Exchange	Orbis plc	Renaissance US Growth & Income Trust plc
McBride plc	Oxford Instruments plc	Renishaw plc
McKay Securities plc	Oxonica plc	Rensburg AIM VCT plc
Medical Marketing International plc (aka MMI plc)	Pace Micro Technology plc	Rensburg Sheppards plc
Melrose Resources plc	Panmure Gordon & Co plc	Rightmove plc
Metnor Group plc	Park Group plc	RMPA Services plc
MicroEmissive Displays Group plc	Patagonia Gold plc	Robotic Technology Systems plc
Millennium & Copthorne Hotels plc	Pendragon plc	ROK plc
		Rolls Royce plc
		Rotork plc

Royalblue Group plc	Thompson Clive Investments plc	Boots Pension Scheme
RPC Group plc	Thus Group plc	British American Tobacco UK Pension Scheme
Rutland Trust plc	Tinopolis plc	British Broadcasting Corporation
Sanderson Group plc	Torotrak plc	British Midland Plc
Scarborough Building Society (PIBS)	Touchstone Group plc	British Steel Pension Scheme
SciSys plc	Trafficmaster plc	BUPA
Scottish Amicable Finance plc (Prudential sub)	Transense Technologies plc	Cambridge Building Society
Scottish Mortgage Investment Trust plc	Trifast plc	Cambridge University Hospitals.
Scottish & Southern Energy plc	UCM Group plc	Channel 4 Television Corp
Screen Technology Group plc	Ukraine Opportunity Trust plc	Co-operative Group Pension (Average Career Earnings) Scheme.
Secured Property Developments plc	Ultimate Finance Group plc	Cumberland Building Society
Shires Income plc	Ultimate Leisure Group plc	Derbyshire Building Society
Shires Smaller Companies plc	Umeco plc	Diageo Pension Scheme
SHL Group plc	Uniq plc	engage Mutual Assurance (Homeowners Friendly Society)
Signet Group plc	Unite Group plc	Equator Investment Fund ICVC
Skipton Building Society (PIBS)	Victrex plc	Flybe Group Ltd
Spectris plc	Virotec International plc	Fortis Insurance Limited
Speedy Hire plc	Vitec Group plc	Furness Building Society
Spirax-Sarco Engineering plc	VP plc	GE Life
Sports Cafe Holdings plc	VT Group plc	Glasgow Housing Association Ltd
SSL International plc	Wagon plc	HBoS Final Salary Pension Scheme
Standard Bank plc	West Bromwich Building Society (PIBS)	HBoS Group Money Purchase Scheme
Standard Chartered plc	W H Ireland Group plc	Homerton University Hospital NHS Foundation Trust
Stem Cell Sciences plc	Widney plc	HSBC Bank (UK) Pension Scheme
St James's Place plc	Wincanton plc	ICI Pension Fund
Subsea Resources plc	Win plc	IMI Pension Fund
Surface Transforms plc	Wolfson Microelectronics plc	Ipswich Building Society
Surf Control plc	XL Techgroup Inc	JP Morgan Chase UK Retirement Plan
Sutton Harbour Holdings plc	Zenergy Power plc	Kingfisher Pension Scheme
SWP Group plc	Zero Preference Growth Trust plc	Kings College London
Synergy Healthcare plc	Zi-Medical plc	Kleinwort Benson Private Bank Limited
Synexus Clinical Research plc	Zotefoams plc	Lafarge UK Pension Plan
Talarius plc	Other Public Interest Entity Audit Clients	Lancashire Teaching Hospitals
Ted Baker plc	Airways Pension Scheme	Lloyds Syndicate 218
Tex Holdings plc	Alliance & Leicester Pension Scheme	Marine & General Mutual Life Assurance Society
The AIM VCT plc	AMEC Staff Pension Scheme	Marsden Building Society
The Alliance Trust plc	Associated British Foods Pension Scheme	Melton Mowbray Building Society
The BOC Group plc	AstraZeneca Pension Fund	National Counties Building Society
The John David Group plc	BAE Systems 2000 Pension Plan	Nestle UK Pension Fund
The Medical House plc	BAE Systems Main Pension Fund	New Airways Pension Scheme
The MTL Instruments Group plc	Bank of England	Newbury Building Society
The One Advice Group plc	Barnardo's	P&O Pension Scheme
Theratase plc	Barnsley Building Society	
The Sanctuary Group plc	BMW (UK) Operations Pension Scheme	
The Scottish American Investment Company plc		

Pfizer Group Pension Scheme
 Philips Pension Fund
 Prudential Staff Pension Scheme
 RAC (2003) Pension Scheme
 Rio Tinto Pension Fund
 Rolls-Royce Pension Fund
 Safeway Pension Scheme
 Scope
 Scottish Enterprise
 Scottish Friendly Assurance Society Ltd
 Scottish Hydro-Electric Pension Scheme
 Scottish Legal Life Assurance Society Ltd
 Scottish Power Pension Scheme
 Standard Chartered Pension Fund
 Stroud & Swindon Building Society
 Syngenta UK Pension Fund
 The Co-operative Group (CWS) Ltd
 The Grant-in-aid for Royal Travel by Air and Rail
 The Grant-in-aid for the Maintenance of the Occupied Royal Palaces in England, Royal Communications and Information, and for the Maintenance of Marlborough House
 The Pensions Trust
 The Royal Opera House Covent Garden
 Total UK Pension Plan

Transport for London
 Transport for London Pension Fund
 TRW Pension Scheme
 UBS (UK) Pension and Life Assurance Scheme
 Union of Shop, Distributive and Allied Workers (USDAW)
 Universities Superannuation Scheme
 University Hospital Birmingham NHS Foundation Trust
 University of Birmingham
 University of Edinburgh
 University of Sheffield
 University of Warwick
 Virgin Atlantic
 Virgin Rail Group Limited
 Winterthur Life UK Limited
 Yorkshire Building Society

Sponsors of OEICS or Unit Trusts that are public interest entity audit clients (NB: the sponsor may not itself be an audit client of KPMG UK)

Aberdeen Asset Management Plc
 ACD Services CSPM OEIC (Collins Stewart)
 Allianz Holdings AG
 Baillie Gifford & Co. Ltd
 Barings Asset Management Limited
 Co-operative Financial Services
 Credit Suisse Group
 Deutsche Bank AG
 HBOS Plc
 Hiscox Ltd
 HSBC Holdings Plc
 Lloyd George Management
 Nationwide Mutual Insurance Company
 New Star Asset Management Group Plc
 Old Mutual Plc
 Resolution Asset Management Ltd
 Sand Aire Ltd
 Scottish Friendly Asset Managers Limited (all Funds)
 St James's Place Plc
 Unicorn Asset Management Ltd
 Virgin Money Holdings (UK) Ltd

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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