



**Certificate of Approval of a Prospectus
pursuant to Prospectus (Directive 2003/71/EC) Regulations 2005
Certificate Reference 1267**

To: Finanzmarktaufsicht, Austria
Commission Bancaire et Financière et des Assurances, Belgium
Finanstilsynet, Denmark
Finanssivalvonta, Finland
Autorité des Marchés Financiers, France
Bundesanstalt für Finanzdienstleistungsaufsicht, Germany
Commissione Nazionale per le Società e la Borsa, Italy
Commission de Surveillance du Secteur Financier, Luxembourg
Autoriteit Financiële Markten, The Netherlands
Oslo Børs, Norway
Comissão do Mercado de Valores Mobiliários, Portugal
Comisión Nacional del Mercado de Valores, Spain
Finansinspektionen, Sweden
Financial Services Authority, United Kingdom

From: Irish Financial Services Regulatory Authority

We hereby certify that the Base Prospectus detailed below has been drawn up pursuant to Prospectus (Directive 2003/71/EC) Regulations 2005 and was approved by us on 21 May 2010.

Name of Issuer: Source Commodity Markets Public Limited Company

Registered Office: 5 Harbourmaster Place
I.F.S.C
Dublin 1
Ireland

Type of Securities: Up to 100,000,000 Source Treasury Bill Secured ETC S&P GSCI®
Nickel Total Return Index Linked Certificates due 2059 Series 27

(references to the annexes of Regulation EC 809/2004 according to which the prospectus was drawn up): Annexes V, VII & VIII

Guarantor (if any): N/A.

We have authorised, in accordance with Article 8 of Directive 2003/71/EC or national law transposing Directive 2003/71/EC, the omission of the information required under [Item _ of Annex _] on the following grounds: N/A



Signed:

[Handwritten Signature]

For and on behalf of: Irish Financial Services Regulatory Authority

Date:

24 May '10

Attachments:

- (1) Base Prospectus
- (2) Translations of the Summary