

**Collective Investment Schemes Centre
Local Compliance**
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Date 2 April 2015
Our ref LC/L&C/S0836/RF S1 MWO
Your ref mcd/elf/ikw

Dear Sirs,

Source Markets Plc

- Please see next page of named funds

**Application for entry into the Reporting Fund regime
Regulation 51 of The Offshore Funds (Tax) Regulations 2009**

I hereby give notice under Regulation 55(1) (a) of The Offshore Funds (Tax) Regulations 2009 on behalf of HM Revenue and Customs accepting the entry of the named funds into the Reporting Fund regime with effect from dates shown.

If you contact us, please quote our reference number and provide a daytime phone number. Please note that our new address is Local Compliance, Mid-size Business, S0836, Newcastle, NE98 1ZZ.

If you write to us but do not use this address then we may not get your post.

For Annual Reports can you please remember to include HMRC SubFund/Share Class Ref no's.

Information is available in large print, audio tape and Braille formats.
Text Relay service prefix number – 18001

Assistant Director: Steve Moorcraft



HMRC Ref : SubFund name

S0001-0080 : Source S&P 500 UCITS ETF EUR Hedged
With effect from 02/12/2014

S0001-0081 : Source JPX Nikkei 400 UCITS ETF EUR Hedged
S0001-0082 : Source JPX Nikkei 400 UCITS ETF USD Hedged
With effect from 10/03/2015

Yours faithfully,



Marie Ong
Collective Investment Schemes Centre