

Final Terms dated 15 April 2010

**SOURCE COMMODITY MARKETS PUBLIC LIMITED COMPANY**  
(a public limited company incorporated with limited liability in Ireland)

Up to 100,000,000 Source Treasury Bill Secured ETC S&P GSCI® Nickel Total Return Index  
Linked Certificates due 2059 Series 27 (the "Certificates")  
issued pursuant to the  
T-Bill Secured ETC Programme  
arranged by  
Source UK Services Limited

**CONTRACTUAL TERMS**

Terms used herein shall be deemed to be defined as such for the purposes of the Conditions set forth in the Series Base Prospectus dated 2 December 2009 (the "Series Base Prospectus"). This document constitutes the Final Terms of the Certificates described herein for the purposes of Article 5.4 of the Prospectus Directive and must be read in conjunction with such Series Base Prospectus. Full information on Source Commodity Markets Public Limited Company (the "Issuer") and the offer of the Certificates is only available on the basis of the combination of these Final Terms and the Series Base Prospectus (including all documents incorporated by reference into the Series Base Prospectus). The Series Base Prospectus is available for viewing during normal office hours at 5 Harbourmaster Place, IFSC, Dublin 1, Ireland and on both [www.financialregulator.com](http://www.financialregulator.com) and <http://www.source.info>.

**CONTRACTUAL TERMS**

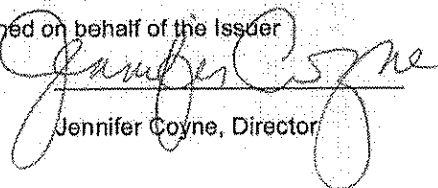
- |  |  |
|--|--|
| 1 Issue Date:                                      | 16 April 2010  |
| 2 Tranche No:                                      | 3  |
| 3 Issue Price:                                     | Par  |
| 4 Initial Commodity Index Level:                   | 731.1518   |
| 5 Aggregate Number of Certificates in the Series:  | 11,700 (including the Certificates issued in this Tranche)   |
| 6 Aggregate Number of Certificates in the Tranche: | 10,000   |
| 7 Listing and admission to trading:                | Application has been made by the Issuer (or on its behalf) for the Certificates to be admitted to trading on the Irish Stock Exchange and the Frankfurt Stock Exchange. The regulated markets of the Irish Stock Exchange and the Frankfurt Stock Exchange are regulated markets for the purposes of Directive 2004/39/EC. |

**Responsibility**

The Issuer accepts responsibility for the Information contained in these Final Terms.

Signed on behalf of the Issuer

By:

  
Jennifer Coyne, Director