

Final Terms dated 25 May 2011

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[®] Crude Oil Enhanced
Total Return Index Linked Certificates due 2059 Series 23 (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 20 January 2011 (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.centralbank.ie and <http://www.source.info>.

CONTRACTUAL TERMS

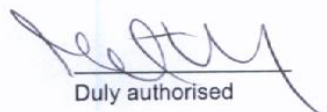
1 Issue Date:	27 May 2011
2 Tranche No:	27
3 Issue Price:	Par
4 Initial Commodity Index Level:	1944.435
5 Aggregate Number of Certificates in the Series:	285,049 (including the Certificates issued in this Tranche)
6 Aggregate Number of Certificates in the Tranche:	19,000
7 Listing and admission to trading:	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:


Duly authorised