

FINANCIAL DIRECTOR

AUDIT FEES SURVEY 2009

THE 2009 AUDIT FEES SURVEY

FTSE-100

BDO Stoy Hayward clients

Company	Year end	Sign-off time	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Randgold Resources	31 Dec 08	77 days	£464k	£0k	£0k	£464k	£2,523	0%	£0k	£0k	£0k	£0k
<i>Average, BDO clients</i>		77 days	£464k	£0k	£0k	£464k	£2,523	0%	£0k	£0k	£0k	£0k
<i>Total, BDO clients</i>		77 days	£464k	£0k	£0k	£464k	£2,523	0%	£0k	£0k	£0k	£0k

Deloitte clients

Company	Year end	Sign-off time	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Anglo American	31 Dec 08	50 days	£6,979k	£753k	£1,779k	£9,511k	£489	25%	£0k	£547k	£0k	£1,232k
Antofagasta	31 Dec 08	68 days	£405k	£0k	£154k	£559k	£226	38%	£29k	£0k	£0k	£125k
Autonomy Corporation	31 Dec 08	58 days	£789k	£194k	£618k	£1,601k	£2,888	78%	£192k	£0k	£0k	£426k
Balfour Beatty	31 Dec 08	63 days	£3,600k	£200k	£2,300k	£6,100k	£436	64%	£100k	£100k	£0k	£2,100k
British Land Company	31 Mar 09	50 days	£800k	£100k	£1,200k	£2,100k	£1,399	150%	£500k	£0k	£0k	£700k
British Sky Broadcasting	30 Jun 08	30 days	£2,000k	£1,000k	£1,000k	£4,000k	£373	50%	£0k	£0k	£0k	£1,000k
Cadbury	31 Dec 08	55 days	£4,900k	£0k	£3,000k	£7,900k	£910	61%	£200k	£0k	£0k	£2,800k
Compass Group	30 Sep 08	57 days	£3,200k	£100k	£2,000k	£5,300k	£280	63%	£1,800k	£0k	£0k	£200k
Hammerson	31 Dec 08	40 days	£400k	£100k	£100k	£600k	£1,183	25%	£0k	£0k	£0k	£100k
Inmarsat	31 Dec 08	71 days	£411k	£137k	£411k	£958k	£766	100%	£205k	£0k	£0k	£205k
Reed Elsevier	31 Dec 08	49 days	£4,800k	£0k	£2,100k	£6,900k	£900	44%	£600k	£0k	£0k	£1,500k
Royal Bank of Scotland	31 Dec 08	56 days	£38,600k	£8,600k	£11,500k	£58,700k	£661	30%	£600k	£0k	£0k	£10,900k
RSA Insurance	31 Dec 08	56 days	£4,000k	£300k	£4,000k	£8,300k	£553	100%	£100k	£0k	£0k	£3,900k
Serco Group	31 Dec 08	57 days	£1,600k	£200k	£600k	£2,400k	£512	38%	£200k	£0k	£0k	£400k
Severn Trent	31 Mar 09	58 days	£600k	£300k	£100k	£1,000k	£365	17%	£0k	£0k	£0k	£100k
Shire	31 Dec 08	58 days	£3,087k	£298k	£468k	£3,853k	£1,882	15%	£372k	£0k	£0k	£96k
Tullow Oil	31 Dec 08	69 days	£578k	£0k	£203k	£781k	£836	35%	£0k	£18k	£82k	£103k
United Utilities	31 Mar 09	57 days	£700k	£500k	£1,200k	£2,400k	£288	171%	£0k	£0k	£0k	£1,200k
Vedanta Resources	31 Mar 09	36 days	£1,329k	£0k	£560k	£1,889k	£344	42%	£70k	£0k	£0k	£490k
Vodafone	31 Mar 09	49 days	£6,000k	£2,000k	£1,000k	£9,000k	£146	17%	£1,000k	£0k	£0k	£0k
WPP	31 Dec 08	104 days	£15,000k	£22,600k	£9,000k	£46,600k	£2,006	6%	£2,200k	£900k	£1,500k	£4,400k
<i>Average, Deloitte clients</i>		57 days	£4,751k	£1,780k	£2,062k	£8,593k	£831	43%	£389k	£75k	£75k	£1,523k
<i>Total, Deloitte clients</i>			£99,778k	£37,381k	£43,292k	£180,451k			£8,168k	£1,565k	£1,582k	£31,977k

Ernst & Young clients

Company	Year end	Sign-off time	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
3i Group	31 Mar 09	38 days	£1,500k	£100k	£500k	£2,100k	£4,412	33%	£200k	£0k	£0k	£300k
AVIVA	31 Dec 08	63 days	£12,048k	£2,439k	£10,476k	£24,963k	£243	87%	£185k	£0k	£0k	£10,291k
BP	31 Dec 08	55 days	£30,106k	£8,895k	£6,158k	£45,158k	£154	20%	£0k	£1,368k	£0k	£4,790k
British Airways	31 Mar 09	51 days	£2,234k	£59k	£2,024k	£4,317k	£251	91%	£360k	£0k	£0k	£1,664k
Cairn Energy	31 Dec 08	97 days	£445k	£504k	£370k	£1,318k	£2,752	83%	£50k	£0k	£0k	£296k
Capita Group	31 Dec 08	56 days	£900k	£0k	£200k	£1,100k	£369	22%	£0k	£0k	£0k	£200k
Fresnillo	31 Dec 08	51 days	£1,147k	£0k	£4,361k	£5,508k	£144	380%	£18k	£0k	£0k	£4,343k
InterContinental Hotels	31 Dec 08	47 days	£2,190k	£274k	£2,668k	£5,132k	£2,175	122%	£684k	£0k	£0k	£1,984k
Invensys	31 Mar 09	43 days	£3,400k	£0k	£3,400k	£6,800k	£1,489	100%	£0k	£1,800k	£0k	£1,600k
Kazakhmys	31 Dec 08	89 days	£1,984k	£274k	£1,163k	£3,421k	£710	59%	£0k	£0k	£0k	£1,163k
Next	24 Jan 09	61 days	£485k	£0k	£110k	£595k	£148	23%	£24k	£0k	£0k	£86k
Petrofac	31 Dec 08	65 days	£967k	£0k	£105k	£1,071k	£535	11%	£73k	£0k	£0k	£31k
Smith & Nephew	31 Dec 08	76 days	£2,737k	£684k	£2,737k	£6,158k	£1,326	100%	£684k	£1,368k	£684k	£0k
Xstrata	31 Dec 08	61 days	£8,211k	£0k	£8,895k	£17,105k	£541	108%	£2,053k	£2,737k	£2,053k	£2,053k
<i>Average, Ernst & Young clients</i>		61 days	£4,882k	£945k	£3,083k	£8,911k	£1,089	63%	£309k	£520k	£195k	£2,057k
<i>Total, Ernst & Young clients</i>			£68,353k	£13,228k	£43,167k	£124,748k			£4,331k	£7,274k	£2,737k	£28,801k

FTSE-100

KPMG clients												
Company	Year end	Sign-off time	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Admiral Group	31 Dec 08	62 days	£216k	£0k	£160k	£376k	£511	74%	£160k	£0k	£0k	£0k
AMEC	31 Dec 08	71 days	£1,600k	£0k	£800k	£2,400k	£614	50%	£700k	£0k	£0k	£100k
Associated British Foods	13 Sep 08	52 days	£4,000k	£300k	£4,000k	£8,300k	£486	100%	£2,300k	£0k	£0k	£1,700k
AstraZeneca	31 Dec 08	29 days	£7,047k	£2,258k	£1,779k	£11,084k	£411	25%	£616k	£0k	£0k	£1,163k
BAE Systems	31 Dec 08	49 days	£7,711k	£0k	£3,465k	£11,176k	£463	45%	£1,504k	£1,037k	£0k	£856k
BHP Billiton	30 Jun 08	71 days	£6,226k	£2,517k	£2,211k	£10,954k	£199	36%	£32k	£0k	£0k	£2,179k
Bunzl	31 Dec 08	54 days	£1,900k	£100k	£1,400k	£3,400k	£455	74%	£700k	£0k	£0k	£700k
Cable & Wireless	31 Mar 09	50 days	£2,300k	£2,000k	£5,100k	£9,400k	£631	222%	£300k	£200k	£0k	£4,600k
Diageo	30 Jun 08	58 days	£5,900k	£1,100k	£3,800k	£10,800k	£634	64%	£2,300k	£0k	£0k	£1,500k
Friends Provident	31 Dec 08	85 days	£2,500k	£700k	£1,600k	£4,800k	£667	64%	£0k	£0k	£300k	£1,300k
G4S	31 Dec 08	90 days	£4,200k	£100k	£700k	£5,000k	£707	17%	£300k	£0k	£0k	£400k
HSBC	31 Dec 08	61 days	£34,690k	£18,132k	£9,032k	£61,853k	£479	26%	£2,121k	£0k	£0k	£6,911k
International Power	31 Dec 08	69 days	£3,800k	£0k	£0k	£3,800k	£995	0%	£0k	£0k	£0k	£0k
Intertek Group	31 Dec 08	68 days	£1,243k	£79k	£346k	£1,668k	£1,239	28%	£137k	£0k	£0k	£209k
Johnson Matthey	31 Mar 09	64 days	£1,300k	£100k	£400k	£1,800k	£165	31%	£300k	£0k	£0k	£100k
Lonmin	30 Sep 08	48 days	£1,011k	£112k	£730k	£1,854k	£892	72%	£112k	£0k	£0k	£618k
Old Mutual	31 Dec 08	63 days	£11,200k	£0k	£4,300k	£15,500k	£794	38%	£900k	£0k	£0k	£3,400k
Prudential	31 Dec 08	77 days	£6,600k	£2,400k	£1,800k	£10,800k	n/a	27%	£600k	£0k	£0k	£1,200k
Rolls-Royce	31 Dec 08	42 days	£3,700k	£500k	£400k	£4,600k	£407	11%	£400k	£0k	£0k	£0k
Scottish & Southern Energy	31 Mar 09	50 days	£800k	£0k	£800k	£1,600k	£31	100%	£400k	£0k	£0k	£400k
Standard Chartered	31 Dec 08	62 days	£10,742k	£1,916k	£4,174k	£16,832k	£848	39%	£889k	£0k	£0k	£3,284k
TUI Travel	30 Sep 08	57 days	£2,400k	£600k	£500k	£3,500k	£172	21%	£0k	£0k	£0k	£500k
Wm Morrison Supermarkets	01 Feb 09	38 days	£600k	£100k	£800k	£1,500k	£41	133%	£100k	£200k	£0k	£500k
Average, KPMG clients		60 days	£5,291k	£1,435k	£2,100k	£8,826k	£538	40%	£647k	£62k	£13k	£1,375k
Total, KPMG clients			£121,687k	£33,013k	£48,297k	£202,997k			£14,871k	£1,437k	£300k	£31,620k

PricewaterhouseCoopers clients												
Company	Year end	Sign-off time	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Barclays	31 Dec 08	64 days	£32,000k	£6,000k	£14,000k	£52,000k	£782	44%	£10,000k	£0k	£0k	£4,000k
BG Group	31 Dec 08	70 days	£1,900k	£200k	£2,000k	£4,100k	£151	105%	£1,400k	£0k	£0k	£600k
British American Tobacco	31 Dec 08	56 days	£10,700k	£7,000k	£6,300k	£24,000k	£883	59%	£1,400k	£3,500k	£600k	£800k
BT Group	31 Mar 09	43 days	£7,506k	£1,211k	£2,166k	£10,883k	£351	29%	£1,247k	£0k	£32k	£887k
Carnival	30 Nov 08	59 days	£1,235k	£0k	£0k	£1,235k	£159	0%	£0k	£0k	£0k	£0k
Centrica	31 Dec 08	57 days	£3,500k	£900k	£1,400k	£5,800k	£164	40%	£0k	£0k	£0k	£1,400k
Cobham	31 Dec 08	63 days	£2,000k	£0k	£1,300k	£3,300k	£1,364	65%	£1,100k	£0k	£200k	£0k
Eurasian Natural Resources	31 Dec 08	98 days	£3,353k	£342k	£2,395k	£6,090k	£712	71%	£479k	£0k	£0k	£1,916k
Experian	31 Mar 09	49 days	£2,798k	£699k	£6,295k	£9,793k	£1,231	225%	£3,497k	£0k	£0k	£2,798k
GlaxoSmithKline	31 Dec 08	62 days	£9,300k	£2,900k	£5,400k	£17,600k	£382	58%	£2,500k	£0k	£0k	£2,900k
Home Retail Group	28 Feb 09	60 days	£900k	£0k	£300k	£1,200k	£153	33%	£100k	£0k	£0k	£200k
ICAP	31 Mar 09	49 days	£2,500k	£100k	£1,600k	£4,200k	£1,562	64%	£800k	£0k	£0k	£800k
Imperial Tobacco	30 Sep 08	57 days	£4,900k	£1,100k	£3,400k	£9,400k	£484	69%	£3,100k	£0k	£0k	£300k
J Sainsbury	21 Mar 09	52 days	£700k	£100k	£900k	£1,700k	£37	129%	£600k	£0k	£0k	£300k
Kingfisher	31 Jan 09	53 days	£2,300k	£100k	£800k	£3,200k	£229	35%	£0k	£700k	£0k	£100k
Land Securities	31 Mar 09	42 days	£700k	£100k	£1,500k	£2,300k	£852	214%	£100k	£0k	£0k	£1,400k
Legal & General	31 Dec 08	83 days	£2,900k	£500k	£1,900k	£5,300k	£189	66%	£400k	£0k	£0k	£1,500k
Liberty International	31 Dec 08	118 days	£666k	£73k	£667k	£1,406k	£1,096	100%	£0k	£118k	£0k	£549k
Lloyds Banking Group	31 Dec 08	57 days	£12,600k	£5,300k	£1,600k	£19,500k	£578	13%	£500k	£0k	£0k	£1,100k
London Stock Exchange	31 Mar 09	50 days	£1,300k	£0k	£600k	£1,900k	£1,936	46%	£300k	£0k	£0k	£300k
Man Group	31 Mar 09	58 days	£2,358k	£487k	£845k	£3,690k	£1,629	36%	£487k	£0k	£0k	£351k
Marks & Spencer	28 Mar 09	51 days	£1,300k	£100k	£500k	£1,900k	£143	38%	£300k	£0k	£0k	£200k
National Grid	31 Mar 09	43 days	£7,300k	£2,400k	£1,800k	£11,500k	£467	25%	£600k	£300k	£0k	£900k
Pearson	31 Dec 08	65 days	£5,000k	£0k	£3,000k	£8,000k	£1,039	60%	£2,000k	£0k	£0k	£1,000k
Pennon Group	31 Mar 09	86 days	£363k	£130k	£742k	£1,235k	£381	204%	£1,35k	£0k	£0k	£607k
Reckitt Benckiser	31 Dec 08	69 days	£3,600k	£200k	£2,000k	£5,800k	£549	56%	£1,900k	£0k	£0k	£100k
Rexam	31 Dec 08	50 days	£3,400k	£0k	£1,300k	£4,700k	£736	38%	£900k	£0k	£0k	£600k
Rio Tinto	31 Dec 08	65 days	£20,321k	£16,695k	£28,121k	£65,138k	£697	138%	£2,258k	£0k	£0k	£25,863k
Royal Dutch Shell	31 Dec 08	70 days	£36,948k	£1,368k	£684k	£39,000k	£148	2%	£0k	£0k	£0k	£684k
SABMiller	31 Mar 09	62 days	£4,896k	£699k	£5,596k	£11,192k	£561	114%	£2,798k	£0k	£0k	£2,798k
Sage Group	30 Sep 08	78 days	£1,700k	£0k	£2,000k	£3,700k	£1,313	118%	£2,000k	£0k	£0k	£0k
Schroders	31 Dec 08	68 days	£2,300k	£300k	£1,200k	£3,800k	£1,764	52%	£900k	£0k	£0k	£300k
Smiths Group	31 Jul 08	54 days	£4,000k	£0k	£500k	£4,500k	£1,723	13%	£100k	£100k	£0k	£300k
Standard Life	31 Dec 08	71 days	£5,200k	£0k	£1,600k	£6,800k	n/a	31%	£0k	£900k	£0k	£700k
Tesco	23 Feb 09	64 days	£3,700k	£100k	£2,700k	£6,500k	£68	73%	£800k	£0k	£0k	£1,900k
Thomas Cook Group	30 Sep 08	80 days	£1,600k	£500k	£2,400k	£4,500k	£180	150%	£700k	£0k	£0k	£1,700k
Thomson-Reuters	31 Dec 08	85 days	£15,737k	£2,600k	£8,142k	£26,479k	£2,157	52%	£7,663k	£0k	£0k	£479k
Unilever	31 Dec 08	62 days	£20,954k	£952k	£4,762k	£26,669k	£953	23%	£1,905k	£0k	£1,905k	£952k
Wolseley	31 Jul 08	53 days	£4,200k	£800k	£4,200k	£9,200k	£254	100%	£4,100k	£0k	£0k	£100k
Average, PwC clients		63 days	£6,375k	£1,384k	£3,247k	£11,005k	£738	51%	£1,463k	£144k	£70k	£1,574k
Total, PwC clients			£248,636k	£53,958k	£126,616k	£429,209k			£57,069k	£5,618k	£2,737k	£61,385k

Average FTSE-100		61 days	£5,499k	£1,403k	£2,667k	£9,570k	£785	48%	£861k	£162k	£75k	£1,569k
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All audit, audit-related and non-audit related fee data is kindly supplied by Manifest. Company turnover data is provided by Thomson Financial. Sign-off time and some additional data researched by Financial Director. Data is taken from the latest annual reports using the FTSE-100 and FTSE-250 index constituents as of 1 September. Investment trusts are excluded. Calculations and analysis by Financial Director. Comparative data comes from our 11th survey, published in October 2007.

THE 2009 AUDIT FEES SURVEY FTSE-250

AUDIT FEES SURVEY

Baker Tilly clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
AG Barr	31 Jan 09	£112k	£24k	£77k	£213k	£660	68.8%	£77k	£0k	£0k	£0k
<i>Average Baker Tilly clients</i>		£112k	£24k	£77k	£213k	£660	68.8%	£77k	£0k	£0k	£0k
<i>Total Baker Tilly clients</i>		£112k	£24k	£77k	£213k	£660	68.8%	£77k	£0k	£0k	£0k

BDO Stoy Hayward clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
888 Holdings	31 Dec 08	£261k	£0k	£20k	£281k	£1,869	7.6%	£20k	£0k	£0k	£0k
Derwent London	31 Dec 08	£500k	£0k	£200k	£700k	£4,153	40.0%	£200k	£0k	£0k	£0k
Emerald Energy	31 Dec 08	£163k	£0k	£0k	£163k	£3,486	0%	£0k	£0k	£0k	£0k
Game Group	31 Jan 09	£415k	£32k	£248k	£695k	£210	59.8%	£178k	£0k	£0k	£70k
Partygaming	31 Dec 08	£753k	£0k	£137k	£890k	£2,932	18.2%	£0k	£0k	£137k	£0k
RPS Group	31 Dec 08	£395k	£0k	£251k	£646k	£840	63.5%	£30k	£0k	£0k	£221k
<i>Average, BDO clients</i>		£414k	£5k	£143k	£562k	£2,248	34.4%	£71k	£0k	£23k	£49k
<i>Total, BDO clients</i>		£2,486k	£32k	£856k	£3,374k			£428k	£0k	£137k	£291k

Deloitte clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Aegis Group	31 Dec 08	£3,300k	£100k	£300k	£3,700k	£2,459	9.1%	£200k	£0k	£0k	£100k
Amlin	31 Dec 08	£507k	£0k	£62k	£569k	£487	12.3%	£0k	£36k	£0k	£26k
Ashtead Group	30 Apr 09	£649k	£0k	£276k	£925k	£605	42.5%	£0k	£0k	£0k	£276k
Barratt Developments	30 Jun 08	£609k	£50k	£1,543k	£2,202k	£171	253.4%	£1,543k	£0k	£0k	£1,543k
BBA Aviation	31 Dec 08	£1,500k	£0k	£200k	£1,700k	£1,297	13.3%	£0k	£0k	£0k	£200k
Big Yellow Group	31 Mar 09	£142k	£28k	£118k	£288k	£2,428	83.1%	£40k	£78k	£0k	£0k
Bodycote	31 Dec 08	£900k	£0k	£1,309k	£2,209k	£1,631	145.4%	£100k	£0k	£0k	£1,209k
Brewin Dolphin	28 Sep 08	£235k	£70k	£197k	£502k	£1,138	83.8%	£95k	£0k	£0k	£102k
Carphone Warehouse	31 Mar 09	£900k	£0k	£1,500k	£2,400k	£650	166.7%	£100k	£1,000k	£0k	£400k
Chemring Group	31 Oct 08	£400k	£0k	£800k	£1,200k	£1,129	200.0%	£100k	£300k	£0k	£400k
Chloride Group	31 Mar 09	£397k	£0k	£28k	£425k	£1,215	7.1%	£0k	£0k	£0k	£28k
Close Brothers	31 Jul 08	£1,500k	£0k	£300k	£1,800k	£1,982	20.0%	£200k	£0k	£0k	£100k
CSR	02 Jan 09	£248k	£0k	£113k	£361k	£641	45.6%	£90k	£0k	£0k	£23k
Daily Mail & General Trust	28 Sep 08	£2,800k	£100k	£1,700k	£4,600k	£1,211	60.7%	£600k	£0k	£0k	£1,100k
Dimension Data	30 Sep 08	£2,549k	£303k	£979k	£3,832k	£1,112	38.4%	£685k	£0k	£0k	£294k
Domino Printing Sciences	31 Oct 08	£411k	£0k	£153k	£564k	£1,622	37.2%	£153k	£0k	£0k	£0k
Drax Group	31 Dec 08	£271k	£59k	£8k	£338k	£155	3.0%	£0k	£0k	£0k	£8k
DS Smith	30 Apr 08	£1,100k	£0k	£0k	£1,100k	£522	0%	£0k	£0k	£0k	£0k
DSG International	03 May 08	£1,100k	£200k	£300k	£1,600k	£134	27.3%	£300k	£0k	£0k	£0k
Euromoney Institutional Investor	30 Sep 08	£830k	£0k	£215k	£1,045k	£2,500	25.9%	£186k	£0k	£0k	£29k
FirstGroup	31 Mar 09	£1,700k	£0k	£500k	£2,200k	£275	29.4%	£300k	£200k	£0k	£0k
Galiform	27 Dec 08	£300k	£100k	£100k	£500k	£372	33.3%	£100k	£0k	£0k	£0k
Genus	30 Jun 08	£500k	£0k	£1,000k	£1,500k	£2,023	200.0%	£400k	£0k	£0k	£600k
Great Portland Estates	31 Mar 09	£200k	£0k	£0k	£200k	£3,552	0%	£0k	£0k	£0k	£0k
Halma	28 Mar 09	£654k	£12k	£335k	£1,001k	£1,434	51.2%	£275k	£0k	£0k	£60k
Hargreaves Lansdown	30 Jun 08	£94k	£0k	£11k	£105k	£944	11.7%	£0k	£11k	£0k	£0k
Hays	30 Jun 08	£300k	£700k	£200k	£1,200k	£123	66.7%	£0k	£0k	£0k	£200k
Hikma Pharmaceuticals	31 Dec 08	£724k	£183k	£135k	£1,043k	£2,296	18.7%	£5k	£88k	£0k	£42k
Homeserve	31 Mar 09	£276k	£37k	£188k	£501k	£533	68.1%	£188k	£0k	£0k	£0k
Intermediate Capital Group	31 Mar 09	£300k	£100k	£500k	£900k	£761	166.7%	£200k	£0k	£0k	£300k
Interserve	31 Dec 08	£700k	£0k	£200k	£900k	£389	28.6%	£200k	£0k	£0k	£0k
Melrose	31 Dec 08	£1,600k	£0k	£4,100k	£5,700k	£1,705	256.3%	£1,400k	£0k	£0k	£2,700k
Michael Page International	31 Dec 08	£524k	£0k	£162k	£686k	£539	30.9%	£110k	£0k	£0k	£52k
MITIE Group	31 Mar 09	£463k	£0k	£114k	£577k	£304	24.6%	£61k	£0k	£23k	£30k
Mondi	31 Dec 08	£4,096k	£190k	£1,429k	£5,715k	£809	34.9%	£0k	£762k	£0k	£667k
Morgan Sindall	31 Dec 08	£900k	£0k	£200k	£1,100k	£353	22.2%	£20k	£0k	£0k	£0k
Mothercare	28 Mar 09	£400k	£0k	£200k	£600k	£553	50.0%	£200k	£0k	£0k	£0k
N Brown Group	28 Feb 09	£200k	£0k	£300k	£500k	£302	150.0%	£300k	£0k	£0k	£0k
Northern Foods	28 Mar 09	£85k	£211k	£281k	£577k	£87	330.6%	£139k	£142k	£0k	£0k
PayPoint	29 Mar 09	£136k	£0k	£83k	£219k	£606	61.0%	£78k	£0k	£0k	£5k
Premier Oil	31 Dec 08	£479k	£68k	£684k	£1,232k	£1,347	142.9%	£479k	£0k	£0k	£205k
PZ Cussons	31 May 08	£500k	£0k	£400k	£900k	£597	80.0%	£300k	£0k	£0k	£100k
Restaurant Group	28 Dec 08	£147k	£0k	£70k	£217k	£353	47.6%	£40k	£0k	£0k	£0k
Robert Wiseman Dairies	04 Apr 09	£108k	£4k	£294k	£406k	£127	272.2%	£44k	£250k	£0k	£0k
Salamander Energy	31 Dec 08	£265k	£60k	£2,894k	£3,219k	£4,854	1,089.9%	£213k	£0k	£0k	£2,681k
SEGRO	31 Dec 08	£550k	£145k	£1,380k	£2,075k	£1,593	250.9%	£667k	£0k	£0k	£713k
SIG	31 Dec 08	£1,500k	£0k	£100k	£1,600k	£491	6.7%	£0k	£0k	£0k	£100k
Soco International	31 Dec 08	£129k	£50k	£125k	£304k	£4,282	97.3%	£0k	£0k	£0k	£125k
Taylor Wimpey	31 Dec 08	£800k	£100k	£3,100k	£4,000k	£231	387.5%	£300k	£0k	£0k	£2,800k
Tomkins	03 Jan 09	£4,063k	£0k	£2,066k	£6,129k	£1,324	50.8%	£482k	£1,446k	£0k	£138k
Travis Perkins	31 Dec 08	£384k	£3k	£554k	£941k	£121	144.3%	£5k	£386k	£0k	£163k
Tulleit Prebon	31 Dec 08	£1,900k	£18k	£362k	£2,280k	£2,014	19.1%	£191k	£0k	£0k	£171k
Ultra Electronics Holdings	31 Dec 08	£452k	£0k	£144k	£596k	£877	31.9%	£0k	£0k	£0k	£144k
Vectura Group	31 Mar 08	£98k	£0k	£30k	£128k	£3,141	30.6%	£0k	£0k	£0k	£30k
Wellstream Holdings	31 Dec 08	£176k	£41k	£285k	£502k	£476	161.9%	£163k	£10k	£0k	£112k
WH Smith	31 Aug 08	£300k	£0k	£200k	£500k	£222	66.7%	£200k	£0k	£0k	£0k
William Hill	30 Dec 08	£300k	£0k	£800k	£1,100k	£311	266.7%	£400k	£0k	£0k	£400k
<i>Average, Deloitte clients</i>		£818k	£51k	£590k	£1,460k	£1,112k	72.1%	£208k	£83k	£0k	£322k
<i>Total, Deloitte clients</i>		£46,650k	£2,933k	£33,628k	£83,211k			£11,851k	£4,709k	£23k	£18,377k

Ernst & Young clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Aquarius Platinum	30 Jun 08	£170k	£0k	£97k	£267k	£368	57.1%	£0k	£0k	£0k	£97k
Aveva Group	31 Mar 09	£375k	£35k	£25k	£435k	£2,286	6.7%	£25k	£0k	£0k	£0k
BRIT Insurance Holdings	31 Dec 08	£500k	£100k	£600k	£1,200k	£408	120.0%	£100k	£0k	£0k	£500k
Britvic	28 Sep 08	£300k	£0k	£0k	£300k	£324	0%	£0k	£0k	£0k	£0k
Chaucer Holdings	31 Dec 08	£400k	£0k	£0k	£400k	£815	0%	£0k	£0k	£0k	£0k
Computacenter	31 Dec 08	£497k	£0k	£104k	£601k	£194	20.9%	£104k	£0k	£0k	£0k
Cranswick	31 Mar 09	£145k	£4k	£81k	£230k	£239	55.9%	£66k	£0k	£0k	£15k
Dairy Crest Group	31 Mar 09	£400k	£0k	£300k	£700k	£243	75.0%	£0k	£0k	£0k	£300k
Dana Petroleum	31 Dec 08	£251k	£29k	£92k	£372k	£485	36.7%	£45k	£0k	£0k	£47k
Domino's Pizza UK & Ireland	28 Dec 08	£121k	£0k	£212k	£333k	£890	175.2%	£17k	£0k	£0k	£195k
Enterprise Inns	30 Sep 08	£228k	£13k	£719k	£960k	£259	315.4%	£674k	£0k	£0k	£45k
Ferrexpo	31 Dec 08	£922k	£0k	£1,005k	£1,927k	£1,521	109.0%	£0k	£508k	£0k	£497k
Go-Ahead Group	28 Jun 08	£600k	£0k	£300k	£900k	£256	50.0%	£200k	£0k	£0k	£100k
Greene King	04 May 08	£300k	£0k	£0k	£300k	£314	0%	£0k	£0k	£0k	£0k
Henderson Group	31 Dec 08	£800k	£400k	£100k	£1,300k	£2,349	12.5%	£0k	£0k	£0k	£100k
HMV Group	26 Apr 08	£400k	£0k	£300k	£700k	£204	75.0%	£200k	£0k	£0k	£100k
Hochschild Mining	31 Dec 08	£1,596k	£0k	£533k	£2,129k	£6,776	33.4%	£281k	£0k	£0k	£252k
IG Group Holdings	31 May 08	£403k	£30k	£0k	£433k	£1,568	0%	£0k	£0k	£0k	£0k
Investec	31 Mar 09	£5,517k	£203k	£1,230k	£6,950k	£1,565	22.3%	£707k	£0k	£0k	£523k
Ladbrokes	31 Dec 08	£900k	£0k	£300k	£1,200k	£768	33.3%	£0k	£100k	£0k	£200k
Lancashire Holdings (15 months)	31 Dec 07	£655k	£0k	£101k	£756k	£967	15.4%	£0k	£50k	£0k	£50k
Mitchells & Butlers	27 Sep 08	£600k	£0k	£300k	£900k	£314	50.0%	£100k	£0k	£0k	£200k
National Express	31 Dec 08	£1,800k	£0k	£700k	£2,500k	£651	38.9%	£600k	£0k	£0k	£100k
Northumbrian Water	31 Mar 09	£300k	£0k	£100k	£400k	£447	33.3%	£100k	£0k	£0k	£0k
Punch Taverns	23 Aug 08	£400k	£0k	£0k	£400k	£256	0%	£0k	£0k	£0k	£0k
SDL	31 Dec 08	£295k	£0k	£0k	£295k	£1,858	0%	£101k	£0k	£0k	£13k
Spirent Communications	31 Dec 08	£500k	£0k	£0k	£500k	£1,939	0%	£0k	£0k	£0k	£0k
Stobart Group	28 Feb 09	£200k	£0k	£130k	£330k	£464	65.0%	£59k	£0k	£0k	£71k
United Business Media Ltd	31 Dec 08	£1,500k	£200k	£200k	£1,900k	£1,691	13.3%	£200k	£0k	£0k	£0k
Weir Group	26 Dec 08	£1,200k	£0k	£200k	£1,400k	£887	16.7%	£0k	£0k	£200k	£0k
Whitbread	26 Feb 09	£600k	£100k	£100k	£800k	£450	16.7%	£0k	£0k	£0k	£100k
<i>Average, Ernst & Young clients</i>		<i>£738k</i>	<i>£36k</i>	<i>£253k</i>	<i>£1,026k</i>	<i>£1,024k</i>	<i>34.2%</i>	<i>£115k</i>	<i>£21k</i>	<i>£6k</i>	<i>£113k</i>
<i>Total, Ernst & Young clients</i>		<i>£22,874k</i>	<i>£1,114k</i>	<i>£7,829k</i>	<i>£31,817k</i>			<i>£3,579k</i>	<i>£658k</i>	<i>£200k</i>	<i>£3,506k</i>

Grant Thornton clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Helical Bar	31 Mar 09	£242k	£30k	£36k	£308k	£2,965	14.9%	£0k	£0k	£0k	£36k
PV Crystalox Solar	31 Dec 08	£259k	£17k	£5k	£281k	£1,185	1.8%	£5k	£0k	£0k	£0k
Sports Direct International	27 Apr 08	£729k	£0k	£632k	£1,361k	£533	86.7%	£344k	£0k	£0k	£288k
<i>Average, Grant Thornton clients</i>		<i>£410k</i>	<i>£16k</i>	<i>£224k</i>	<i>£650k</i>	<i>£1,561k</i>	<i>54.7%</i>	<i>£116k</i>	<i>£0k</i>	<i>£0k</i>	<i>£108k</i>
<i>Total, Grant Thornton clients</i>		<i>£1,230k</i>	<i>£47k</i>	<i>£673k</i>	<i>£1,950k</i>			<i>£349k</i>	<i>£0k</i>	<i>£0k</i>	<i>£324k</i>

KPMG clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Aberdeen Asset Mgt	30 Sep 08	£901k	£98k	£374k	£1,373k	£2,095	41.5%	£119k	£0k	£0k	£255k
Ashmore Group	30 Jun 08	£100k	£0k	£600k	£700k	£385	600.0%	£100k	£0k	£0k	£500k
Bellway	31 Jul 08	£208k	£0k	£133k	£341k	£181	63.9%	£127k	£0k	£0k	£6k
Bovis Homes	31 Dec 08	£157k	£0k	£61k	£218k	£556	38.9%	£54k	£0k	£0k	£7k
BTG	31 Mar 09	£272k	£29k	£472k	£773k	£3,208	173.5%	£48k	£0k	£0k	£424k
Carillion	31 Dec 08	£1,600k	£200k	£400k	£2,200k	£361	25.0%	£400k	£0k	£0k	£0k
Cookson Group	31 Dec 08	£2,300k	£100k	£800k	£3,200k	£1,044	34.8%	£200k	£0k	£0k	£600k
Daegan Holdings	31 Mar 08	£286k	£0k	£133k	£419k	£2,980	46.5%	£133k	£0k	£0k	£0k
De La Rue	28 Mar 09	£700k	£0k	£1,100k	£1,800k	£1,393	157.1%	£100k	£0k	£1,000k	£0k
Dechra Pharmaceuticals	30 Jun 08	£169k	£17k	£1,056k	£1,242k	£483	624.9%	£92k	£0k	£964k	£0k
Dunelm Group	30 Jun 08	£82k	£0k	£72k	£154k	£209	87.8%	£38k	£0k	£0k	£34k
Electrocomponents	31 Mar 09	£800k	£0k	£100k	£900k	£821	12.5%	£100k	£0k	£0k	£0k
F&C Asset Management	31 Dec 08	£700k	£100k	£400k	£1,200k	£2,854	57.1%	£100k	£0k	£0k	£300k
Fidessa Group	31 Dec 08	£176k	£82k	£82k	£320k	£931	46.6%	£82k	£0k	£0k	£0k
Filtrona	31 Dec 08	£900k	£79k	£900k	£1,879k	£1,710	100.0%	£300k	£0k	£0k	£600k
Greggs	27 Dec 08	£178k	£3k	£62k	£243k	£283	34.8%	£58k	£0k	£0k	£4k
Heritage Oil	31 Dec 08	£189k	£66k	£443k	£699k	£68,496	234.0%	£75k	£0k	£0k	£368k
Hiscox	31 Dec 08	£781k	£75k	£75k	£931k	£743	9.6%	£0k	£0k	£0k	£75k
IMI	31 Dec 08	£3,800k	£300k	£1,600k	£5,700k	£2,003	42.1%	£1,600k	£0k	£0k	£0k
ITV	31 Dec 08	£1,100k	£100k	£1,100k	£2,300k	£542	100.0%	£500k	£0k	£0k	£600k
James Fisher and Sons plc	31 Dec 08	£190k	£170k	£126k	£486k	£813	66.3%	£85k	£0k	£0k	£41k
Keller Group	31 Dec 08	£1,000k	£0k	£300k	£1,300k	£836	30.0%	£300k	£0k	£0k	£0k
Kier Group	30 Jun 08	£700k	£0k	£0k	£700k	£300	0%	£0k	£0k	£0k	£0k
McBride	30 Jun 08	£500k	£0k	£200k	£700k	£631	40.0%	£200k	£0k	£0k	£0k
Melrose Resources	31 Dec 08	£190k	£0k	£42k	£232k	£935	22.4%	£23k	£0k	£0k	£19k
Millennium & Copthorne Hotels	31 Dec 08	£1,200k	£0k	£1,300k	£2,500k	£1,707	108.3%	£800k	£0k	£0k	£500k
Moneysupermarket.com	31 Dec 08	£105k	£25k	£465k	£595k	£587	442.9%	£150k	£34k	£0k	£281k
Morgan Crucible	04 Jan 09	£1,800k	£0k	£200k	£2,000k	£2,156	11.1%	£100k	£0k	£100k	£0k
Novae Group	31 Dec 08	£400k	£100k	£300k	£800k	£1,317	75.0%	£100k	£0k	£0k	£200k
Pace	31 Dec 08	£261k	£0k	£521k	£782k	£350	199.6%	£43k	£0k	£0k	£478k
Persimmon	31 Dec 08	£220k	£0k	£109k	£329k	£125	49.5%	£74k	£0k	£0k	£35k
Qinetiq Group	31 Mar 09	£1,200k	£100k	£100k	£1,400k	£742	8.3%	£100k	£0k	£0k	£0k
Regus	31 Dec 08	£1,000k	£400k	£200k	£1,600k	£928	20.0%	£0k	£0k	£0k	£200k
Renishaw	30 Jun 08	£193k	£0k	£272k	£465k	£1,127	140.9%	£175k	£0k	£0k	£97k
Rightmove	31 Dec 08	£130k	£0k	£47k	£177k	£1,756	36.2%	£0k	£20k	£0k	£27k
Rotork	31 Dec 08	£404k	£0k	£111k	£515k	£1,262	27.5%	£90k	£0k	£13k	£8k
Spectris	31 Dec 08	£1,400k	£0k	£200k	£1,600k	£1,779	14.3%	£200k	£0k	£0k	£0k
Spirax-Sarco Engineering	31 Dec 08	£149k	£903k	£460k	£1,512k	£297	308.7%	£363k	£0k	£0k	£97k
SSL International	31 Mar 09	£700k	£0k	£400k	£1,100k	£1,090	57.1%	£300k	£0k	£0k	£100k
St James's Place	31 Dec 08	£600k	£0k	£0k	£600k	£180	0%	£0k	£0k	£0k	£0k
Synergy Health	30 Mar 08	£320k	£15k	£18k	£353k	£1,167	5.6%	£0k	£0k	£0k	£18k
Victrex	30 Sep 08	£110k	£0k	£36k	£146k	£779	32.7%	£2k	£0k	£0k	£34k
VT Group	31 Mar 09	£1,100k	£0k	£600k	£1,700k	£1,075	54.5%	£0k	£0k	£0k	£600k
<i>Average, KPMG clients</i>		<i>£681k</i>	<i>£68k</i>	<i>£371k</i>	<i>£1,121k</i>	<i>£2,633k</i>	<i>54.6%</i>	<i>£171k</i>	<i>£1k</i>	<i>£48k</i>	<i>£151k</i>
<i>Total, KPMG clients</i>		<i>£29,271k</i>	<i>£2,942k</i>	<i>£15,971k</i>	<i>£48,184k</i>			<i>£7,332k</i>	<i>£54k</i>	<i>£2,077k</i>	<i>£6,508k</i>

Moore Stephens clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Peter Hambro Mining	31 Dec 08	£342k	£348k	£747k	£1,438k	£1,299	218.4%	£0k	£0k	£0k	£747k
<i>Average Moore Stephens clients</i>		£342k	£348k	£747k	£1,438k	£1,299	218.4%	£0k	£0k	£0k	£747k
<i>Total Moore Stephens clients</i>		£342k	£348k	£747k	£1,438k	£1,299	218.4%	£0k	£0k	£0k	£747k

PricewaterhouseCoopers clients

Company	Year end	Audit fee	Audit-related	Non-audit related	Total fees to auditors	Audit fee per £1m turnover	Non-audit as % of audit fees	Tax compliance	Tax advice	M&A related	Other
Aggreko	31 Dec 08	£426k	£0k	£103k	£529k	£450	24.2%	£52k	£0k	£0k	£51k
ARM Holdings	31 Dec 08	£541k	£307k	£794k	£1,642k	£1,810	146.8%	£364k	£0k	£0k	£430k
Arriva	31 Dec 08	£1,300k	£0k	£500k	£1,800k	£427	38.5%	£300k	£0k	£0k	£200k
Babcock International	31 Mar 09	£1,000k	£0k	£200k	£1,200k	£526	20.0%	£100k	£0k	£0k	£100k
Berkeley Group	30 Apr 08	£230k	£35k	£883k	£1,148k	£328	383.9%	£883k	£0k	£0k	£0k
BlueBay Asset Management	30 Jun 08	£191k	£67k	£489k	£747k	£1,630	256.0%	£305k	£0k	£0k	£184k
BSS Group	31 Mar 09	£300k	£0k	£200k	£500k	£224	66.7%	£200k	£0k	£0k	£0k
Burberry Group	31 Mar 09	£1,900k	£0k	£1,200k	£3,100k	£1,581	63.2%	£900k	£300k	£0k	£0k
Carpetright	03 May 08	£200k	£0k	£0k	£200k	£414	0%	£0k	£0k	£0k	£0k
Catlin Group Ltd	31 Dec 08	£2,122k	£0k	£8k	£2,129k	£844	0.4%	£0k	£0k	£0k	£8k
Charter International	31 Dec 08	£700k	£0k	£1,300k	£2,000k	£371	185.7%	£0k	£0k	£0k	£1,300k
Colt Telecom	31 Dec 08	£1,810k	£0k	£667k	£2,476k	£1,080	36.8%	£667k	£0k	£0k	£0k
Connaught	31 Aug 08	£300k	£0k	£100k	£400k	£543	33.3%	£0k	£0k	£0k	£100k
Croda International	31 Dec 08	£600k	£0k	£200k	£800k	£627	33.3%	£200k	£0k	£0k	£0k
Davis Service Group	31 Dec 08	£900k	£0k	£200k	£1,100k	£943	22.2%	£100k	£0k	£0k	£100k
Debenhams	30 Aug 08	£300k	£0k	£76k	£376k	£163	25.3%	£0k	£0k	£0k	£76k
Dignity	26 Dec 08	£200k	£0k	£200k	£400k	£1,138	100.0%	£100k	£0k	£0k	£100k
Eaga	31 May 08	£250k	£49k	£157k	£456k	£338	62.8%	£157k	£0k	£0k	£0k
easyJet	30 Sep 08	£400k	£0k	£800k	£1,200k	£169	200.0%	£0k	£0k	£0k	£800k
Evolution Group	31 Dec 08	£538k	£29k	£361k	£928k	£8,256	67.1%	£268k	£0k	£0k	£93k
Forth Ports	31 Dec 08	£434k	£0k	£15k	£449k	£2,359	3.5%	£0k	£9k	£0k	£6k
GKN	31 Dec 08	£3,800k	£100k	£700k	£4,600k	£868	18.4%	£600k	£0k	£0k	£100k
Halfords Group	03 Apr 09	£167k	£23k	£113k	£303k	£206	67.7%	£113k	£0k	£0k	£0k
Hunting	31 Dec 08	£1,000k	£0k	£1,800k	£2,800k	£2,273	180.0%	£0k	£0k	£0k	£0k
Inchcape	31 Dec 08	£2,100k	£100k	£1,600k	£3,800k	£335	76.2%	£1,500k	£0k	£0k	£100k
Jardine Lloyd Thompson	31 Dec 08	£1,381k	£148k	£201k	£1,730k	£2,576	14.6%	£136k	£0k	£0k	£65k
JD Wetherspoon	27 Jul 08	£141k	£24k	£18k	£183k	£155	12.8%	£0k	£0k	£0k	£18k
JXK Oil & Gas	31 Dec 08	£519k	£0k	£493k	£1,012k	£4,614	95.1%	£493k	£0k	£0k	£0k
John Wood Group	31 Dec 08	£1,847k	£0k	£137k	£1,984k	£649	7.4%	£68k	£0k	£0k	£68k
Kesa Electricals* (15 months)	30 Apr 08	£1,800k	£900k	£300k	£3,000k	£363	16.7%	£0k	£0k	£0k	£300k
Logica	31 Dec 08	£2,400k	£300k	£300k	£3,000k	£669	12.5%	£200k	£0k	£0k	£100k
Marston's	04 Oct 08	£300k	£0k	£600k	£900k	£450	200.0%	£600k	£0k	£0k	£0k
Meggitt	31 Dec 08	£1,300k	£0k	£900k	£2,200k	£1,118	69.2%	£0k	£0k	£0k	£900k
Micro Focus International	30 Apr 08	£208k	£17k	£569k	£794k	£1,256	274.3%	£417k	£0k	£0k	£152k
Misys	31 May 08	£1,100k	£100k	£3,100k	£4,300k	£1,589	281.8%	£700k	£0k	£0k	£2,400k
Mouchel Group	31 Jul 08	£569k	£95k	£679k	£1,343k	£866	119.3%	£202k	£0k	£0k	£477k
Premier Farnell	01 Feb 09	£700k	£0k	£200k	£900k	£870	28.6%	£200k	£0k	£0k	£0k
Premier Foods	31 Dec 08	£1,300k	£100k	£3,300k	£4,700k	£499	253.8%	£200k	£0k	£0k	£3,100k
Provident Financial	31 Dec 08	£300k	£100k	£100k	£500k	£399	33.3%	£0k	£0k	£0k	£100k
Rank Group	31 Dec 08	£600k	£0k	£700k	£1,300k	£1,149	116.7%	£400k	£0k	£0k	£200k
Rathbone Brothers	31 Dec 08	£375k	£95k	£132k	£602k	£2,103	35.2%	£23k	£0k	£0k	£109k
Redrow	30 Jun 08	£163k	£18k	£44k	£225k	£251	27.0%	£0k	£0k	£0k	£44k
Rentokil Initial	31 Dec 08	£2,400k	£400k	£1,073k	£3,873k	£996	44.7%	£400k	£0k	£0k	£673k
Savills	31 Dec 08	£1,000k	£0k	£500k	£1,500k	£1,759	50.0%	£400k	£0k	£0k	£100k
Shaftesbury	30 Sep 08	£99k	£0k	£143k	£242k	£1,515	144.4%	£116k	£0k	£0k	£27k
Shanks Group	31 Mar 09	£600k	£0k	£900k	£1,500k	£861	150.0%	£500k	£0k	£0k	£400k
Stagecoach Group	30 Apr 09	£695k	£0k	£196k	£891k	£330	28.2%	£0k	£110k	£0k	£86k
SThree	30 Nov 08	£486k	£55k	£562k	£1,103k	£770	115.6%	£350k	£0k	£0k	£212k
Talvivaara Mining	31 Dec 08	£64k	£0k	£138k	£202k	£2,248	216.4%	£0k	£0k	£0k	£138k
Tate & Lyle	31 Mar 09	£2,200k	£100k	£100k	£2,400k	£619	4.5%	£0k	£0k	£0k	£100k
TeleCity Group plc	31 Dec 08	£219k	£0k	£111k	£330k	£1,646	50.7%	£0k	£0k	£0k	£111k
Venture Production	31 Dec 08	£331k	£0k	£23k	£354k	£669	6.9%	£0k	£0k	£0k	£23k
WS Atkins	31 Mar 09	£900k	£100k	£500k	£1,500k	£605	55.6%	£400k	£0k	£0k	£100k
Xchanging	31 Dec 08	£893k	£53k	£1,651k	£2,597k	£1,601	184.9%	£365k	£0k	£0k	£1,286k
Yell Group	31 Mar 09	£1,300k	£100k	£800k	£2,200k	£542	67.5%	£400k	£0k	£0k	£400k
<i>Average, PricewaterhouseCoopers clients</i>		£871k	£62k	£566k	£1,499k	£1,121	65.0%	£243k	£8k	£0k	£281k
<i>Total, PricewaterhouseCoopers clients</i>		£47,898k	£3,415k	£31,136k	£82,449k			£13,380k	£419k	£0k	£15,437k

Average, FTSE-250	£766k	£55k	£462k	£1,282k	£1,131	60.3%	£188k	£30k	£12k	£229k
Total, FTSE-250	£150,864k	£10,856k	£90,916k	£252,636k			£36,995k	£5,840k	£2,437	£45,191k

All audit, audit-related and non-audit related fee data is kindly supplied by Manifest. Company turnover data is provided by Thomson Financial. Sign-off time and some additional data researched by *Financial Director*. Data is taken from the latest annual reports using the FTSE-100 and FTSE-250 index constituents as of 1 September. Investment trusts are excluded. Calculations and analysis by *Financial Director*. Comparative data comes from our 11th survey, published in October 2007.