

● Fees paid to the Statutory Auditors of Compagnie Générale des Etablissements Michelin (CGEM)

The following table sets out the details of fees, excluding tax, paid in 2009 by the Michelin Group to its Statutory Auditors and contractual auditors. CGEM consolidates 202 subsidiaries in 58 countries. The financial statements of each of these subsidiaries are audited in their respective countries by contractual auditors, who may or may not be members of an international network.

| | PricewaterhouseCoopers | | | | Corevise | | | | Others | | | | Total | | | |
|---|------------------------|--------------|---------------|---------------|------------------|------------|---------------|---------------|------------------|--------------|---------------|---------------|------------------|--------------|---------------|---------------|
| | milliers d'euros | | % | | milliers d'euros | | % | | milliers d'euros | | % | | milliers d'euros | | % | |
| Years 2009 and 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| Audit | | | | | | | | | | | | | | | | |
| Statutory audits, opinions, reviews of standalone and consolidated financial statements | | | | | | | | | | | | | | | | |
| • CGEM | 185 | 185 | 4.3% | 4.3% | 185 | 185 | 48.2% | 41.1% | - | - | 0.0% | 0.0% | 370 | 370 | 4.0% | 4.1% |
| • French subsidiaries | 528 | 582 | 12.2% | 13.6% | 148 | 150 | 38.5% | 33.3% | 157 | 182 | 3.5% | 4.2% | 833 | 914 | 9.1% | 10.1% |
| • Foreign subsidiaries | 2,748 | 2,999 | 63.7% | 70.2% | - | - | 0.0% | 0.0% | 1,774 | 1,851 | 39.8% | 42.8% | 4,521 | 4,850 | 49.4% | 53.6% |
| Other services directly linked to the statutory audit work | | | | | | | | | | | | | | | | |
| • CGEM | - | 14 | 0.0% | 0.3% | - | - | 0.0% | 0.0% | - | - | 0.0% | 0.0% | - | 14 | 0.0% | 0.2% |
| • Subsidiaries | 256 | 126 | 5.9% | 2.9% | 51 | 62 | 13.3% | 13.8% | (51) | 65 | (1.1%) | 1.5% | 256 | 253 | 2.8% | 2.8% |
| Sub-total Audit | 3,717 | 3,906 | 86.1% | 91.5% | 384 | 397 | 100.0% | 88.2% | 1,880 | 2,098 | 42.2% | 48.5% | 5,980 | 6,401 | 65.3% | 70.8% |
| Other services rendered by auditors networks to subsidiaries | | | | | | | | | | | | | | | | |
| Legal, tax and social | 178 | 222 | 4.1% | 5.2% | - | - | 0.0% | 0.0% | 1,658 | 1,570 | 37.2% | 36.3% | 1,837 | 1,792 | 20.1% | 19.8% |
| Others | 421 | 142 | 9.7% | 3.3% | - | 53 | 0.0% | 11.8% | 916 | 659 | 20.6% | 15.2% | 1,337 | 854 | 14.6% | 9.4% |
| Sub-total Others | 599 | 364 | 13.9% | 8.5% | - | 53 | 0.0% | 11.8% | 2,574 | 2,229 | 57.8% | 51.5% | 3,173 | 2,646 | 34.7% | 29.2% |
| TOTAL | 4,316 | 4,270 | 100.0% | 100.0% | 384 | 450 | 100.0% | 100.0% | 4,454 | 4,327 | 100.0% | 100.0% | 9,153 | 9,047 | 100.0% | 100.0% |