

**PricewaterhouseCoopers LLP**

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The Directors  
Sodexho Holdings Limited  
310 Broadway  
Salford  
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M5 2DS

18 November 2003

Our ref: LTD181103KTDSH

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sodexho Holdings Limited, registered number 2987170 with effect from 18 November 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Sodexho Holdings Limited.

Yours faithfully



PricewaterhouseCoopers LLP

