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The Directors
Sodexho Management Services Limited
310 Broadway
Salford
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M5 2DS

2 October 2003

Our ref: LTD021003KTDSH

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sodexho Management Services Limited, registered number 3116705 with effect from 3 October 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 Management Services Limited.

Yours faithfully

PricewaterhouseCoopers LLP

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