

**ATTESTATION
PURSUANT TO ARTICLE L. 225-115-5°
OF THE FRENCH COMMERCIAL CODE**

The total amount of the payments made by the Sodexo SA individual company allowing tax deductions pursuant to Article 238 bis 1° and 4° of the French General Tax Code for the year ended August 31, 2010 is **351 795 euros**.

December 13, 2010

Michel LANDEL
Chief Executive Officer

**AUDITORS' ATTESTATION
(C.N.C.C. rule n° 5-110)**

Based on our audit of the financial statements for the year ended August 31, 2010, we certify that the total amount of the payments made by the Sodexo SA individual company allowing tax deductions pursuant to Article 238 bis 1° and 4° of the French General Tax Code as determined above by the company and amounting to **351 795 euros**, corresponds to the amounts recorded as such in the financial statements.

December 13, 2010

The Statutory Auditors

PricewaterhouseCoopers Audit

KPMG Audit
Department of KPMG S.A.

Louis-Pierre SCHNEIDER

Isabelle ALLEN