

August 17, 2006

Mail Stop 4561

Ms. Sian Herbert-Jones
Chief Financial Officer
Sodexo Alliance, SA
3, avenue Newton
78180 Montigny – le – Bretonneux
France

Re: Sodexo Alliance, SA
Form 20-F for the year ended August 31, 2005
Filed 2/24/06
File No. 1-31274

Dear Ms. Herbert-Jones:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant