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March 25, 2002

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Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED  
MAR 28 2002  
THOMSON FINANCIAL p

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Sodexho Alliance, SA, American Depositary Shares (Each representing one Common Share, par value €4 per share) and Common Shares, par value €4 per share (application for the Common Shares is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 20-F received on March 25, 2002. Tentative listing date – April 3, 2002.

Sincerely,

*David Gladis*