

ENROLL

It's as easy as 1-2-3

1. Call SG Vestia at 888 580 0007.
2. Select the percentage of your paycheck you want to invest (1% to 8%).
3. You now can say you own a piece of the company. A confirmation letter and the Plan Information Guide will be mailed to your home.

Sodexo Employee Stock Purchase Plan

**Make the Sodexo
Employee Stock
Purchase Plan
Part of Your Overall
Savings
Strategy.**



Enrollment August 1-31

Your Future

So
sodexo

sodexo

Quality of Daily Life Solutions

Sodexo Employee Stock Purchase Plan

Who can enroll?

All employees of Sodexo in the U.S. or Canada are eligible to participate in the Employee Stock Purchase Plan. If you are covered by a Collective Bargaining Agreement (CBA), please check with your union representative to make sure this benefit is available to you.

Why should you enroll?

- A 10% discount on shares purchased
- Convenient payroll deductions—you decide the amount of your contribution (between 1%-8% of your pay on an after-tax basis)
- Share earnings are tax deferred until you sell your shares
- Dividend reinvestment automatically adds more shares to your account
- You can cancel your participation at any time for a full refund of your contributions (if you cancel 6 weeks prior to the end of an offering period)

Important Reminder:
You must enroll each year to participate. Last year's enrollment does not carry over.

How do I enroll?

Enrollment only takes place during the month of August. All new participants as well as current participants must enroll in the Employee Stock Purchase Plan every plan year. Enrollment is quick and easy:

- Call SG Vestia at 888 580 0007
- Or
- Log on to www.sgvestia.com/sodexo and follow these directions:
 - Select “New Member Enrollment”
 - Enter your temporary account number (last 6 digits of your SSN or SIN if you are in Canada)
 - Enter your temporary password (the 2 digit month, 2 digit day and last 2 digits of your birth year.)

After enrolling, you will receive a confirmation letter, an account number, password, and the Plan Information Guide.

Enrollment ends August 31—miss the enrollment period and you must wait until the following year to participate.

Understanding Share Allocation

Shares are based on the Euronext (www.euronext.com). The closing price is set on the last day of the offering period. At that time, participants will receive shares in their account based on the amount of their payroll contribution during the offering period after a 10% discount is applied to the closing price.

The example below illustrates the allocation process:

<i>Closing Price February 15, 2011 (Closest Friday to the end of offering period)</i>
€49.5800
<i>Share Price with 10% discount</i>
€44.6220
<i>Your Contributions To The Plan</i>
\$1,000.00
<i>Shares Allocated To Your Account</i>
16.1867 (€722.28 ÷ €44.6220 = 16.1867)

The prices in this example are actual for the 2011 2nd offering period, and are based on the exchange rate of \$1.00 (US) to €0.722282.

Tax Information

United States

If you reside in the U.S. and participate in the ESPP, you will not be taxed until you decide to sell your shares. Detailed information on U.S. taxes as they apply to the ESPP is contained in the Plan Information Guide. In addition, you may want to consult with a financial advisor regarding your personal tax situation.

Canada

As a Canadian resident employee, participation in the ESPP has Canadian income tax consequences. When you receive shares into your SG Vestia account, the difference between the market value of the shares and the amount you paid is a taxable benefit. Any taxable benefit resulting from the ESPP in a calendar year will be reported on your T4 Supplementary Slip for that calendar year.

Capital Gains

When you sell shares you may have to pay a capital gains tax. The tax cost of the shares equals the total of the amount you paid for the shares plus the amount of any taxable benefit under the ESPP included in income. If the net selling price of the shares is lower than the tax cost of the shares, you will realize a capital loss.

Seek advice from your tax advisor regarding any questions with respect to the tax consequences of this ESPP.



Enrollment is August 1-31, 2011