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**Statement of circumstances relating to the resignation of Deloitte LLP as auditor to Compass Group PLC, in accordance with Section 519 of the Companies Act 2006**

Deloitte LLP has tendered its resignation as auditor of Compass Group PLC, registration number 04083914. Our resignation letter has been issued following the conclusion of an audit tender process under which the Directors of Compass Group PLC indicated their decision to appoint another audit firm.

Deloitte LLP

**Deloitte LLP**

**14 March 2014**

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London EC4A 3BZ, United Kingdom.

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