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Price Waterhouse

28 July 1998

The Boards of Directors of:

Rentokil Initial plc

BET Copenhagen Pension Trustee Limited
BET Finance Plc
BET Overseas Limited
BET Public Limited Company
BET Supplement Retirement Plan Trustee Limited
BET US Limited
Celcure Limited
City Messenger Company Limited
Dudley Industries Limited
Initial A to Z Couriers Limited
Initial Aviation Security Services
Initial IFF Limited
Initial Plant Services Limited
Initial Tank Containers Limited
Medical Services Incineration Limited
Mediguard Services Limited
Portman Recruitment Services Limited
Rentokil Cleaning Services Limited
Rentokil Initial Pension Trustee Limited
Rentokil Initial Security Services Limited
Rentokil Overseas Holdings Limited
Retailpac Limited
Securiguard Group PLC
Servicelink Contracts Limited
Sigma Security Limited
Sparrows Offshore Services Limited
Thames Environmental Building Services Limited
The Sigma Group Limited
Tutor Safety Products Limited

Felcourt
East Grinstead
West Sussex
RH19 2SY



Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance

Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingham, St Albans, Southampton and Windsor

The partnership's principal office is at Southwark Towers, 32 London Bridge Street, London SE1 9SY and the principal office of the firm in the United Kingdom is at Felcourt, East Grinstead, West Sussex, RH19 2SY. The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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with Section 392 of the Companies Act 1987 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with effect from 13 August 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE