

**Coopers  
& Lybrand**

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

1 Embankment Place  
London WC2N 6NN

1945704  
telephone (0171) 583 5000  
facsimile (0171) 822 4652

cables Colybrand London  
telex 887470

your reference

PG/EJ/305

our reference

RWB/SL/DivB

The Directors  
Rentokil Initial PLC  
Felcourt  
East Grinstead  
West Sussex  
RH19 2JY

2505731

For the attention of Paul Griffiths

11 November 1996

Dear Sirs,

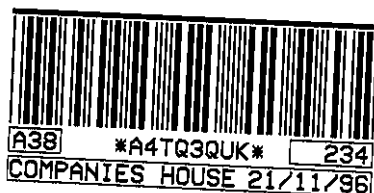
**BET PLC and UK subsidiaries - resignation as auditors**

In accordance with Section 392 of the Companies Act 1985, this letter gives you formal notice of our resignation as auditors to the companies on the attached schedule with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

*Coopers & Lybrand*  
Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

