

SC 85731



*Price Waterhouse*

28 July 1998

The Boards of Directors of:

Academy Cleaning Limited  
Academy Cleaning Services (Scotland) Limited  
Advance Services (Scotland) Limited  
Clyde Security (Commissionaries) Limited  
Industrial Clothing Services Limited  
Mediguard Services Scotland Limited  
Safety Maintenance Scotland Limited  
Securiguard Scotland Limited  
Servicelink Scotland Limited

Rentokil House  
739 South Street  
Glasgow  
G14 0AH  
Scotland

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 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

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