



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 12, 2022

Catherine Stead  
Company Secretary  
Rentokil Initial plc  
Compass House  
Manor Royal  
West Sussex RH10 9PY  
United Kingdom

**Re: Rentokil Initial plc  
Amendment No. 1 to Registration Statement on Form F-4  
Filed July 22, 2022  
File No. 333-265455**

Dear Ms. Stead:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form F-4, filed July 22, 2022

Table of Contents, page i

1. Please revise to include the index to the financial statements.

Inflationary pressures, such as increases in wages, fuel prices and other operating costs, could adversely..., page 51

2. We note your response to comment 4. In light of the evolving situation around price increases, please ensure that you continue to update this disclosure to reflect the most recent financial events.

Catherine Stead  
Rentokil Initial plc  
August 12, 2022  
Page 2

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Non-IFRS Alternative Indicative Measures, page 264

3. We note your response to comment 28 stating Ongoing Operating Profit does not reflect any adjustments to eliminate your receipt of government wage subsidies in response to the COVID-19 pandemic. Please tell us how this complies with Question 100.03 of the Compliance & Disclosure Interpretations for Non-GAAP Financial Measures, or revise.

You may contact Stephen Kim at 202-551-3291 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact Ryan Lichtenfels at 202-551-4457 or Mara Ransom at 202-551-3264 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Shanu Bajaj