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The Directors
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Avis House
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5th February 2003

AVIS CONTACT CENTRES
LIMITED

Dear Sirs

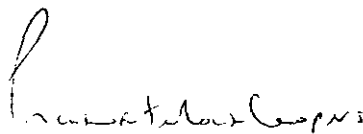
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

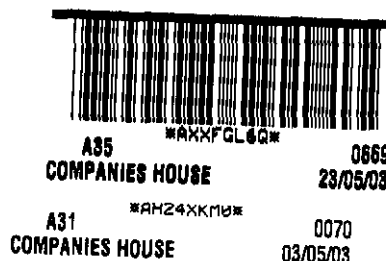
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies as listed in Appendix A with effect from 26th February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of any of the companies listed in Appendix A.

Yours faithfully



PricewaterhouseCoopers



Appendix A

	Company No.
Avis Europe plc	03311438
Avis Europe Investment Holdings Limited	03056683
Avis Europe Investments Limited	03250132
Cilva Holdings Limited	02341945
Avis Europe Holdings Limited	01995619
Avis Europe Overseas Limited	03250169
Avis Rent a Car Limited	00802486
Avis Europe Risk Management Limited	02789282
Avis Pension Trustees Limited	01555486
Avis Europe Finance Limited	03813439
Payhot Limited	02401163
Avis Investment Services Limited	02071732
Avis Investment Services (No 2)	03650079
Avis Management Services Limited	01972749
Strongdraw Limited	00853356
Ecovale	03056689
Manor National Limited	01371549
Avis Financial Services Limited	02059740
Avis Finance Company plc	02123807
Avis Finance Co (No 2) Limited	02157178
Avis Licence Holdings Limited	03342839
Avis Africa Limited	03342802
Avis Asia Limited	03342762
Avis Europe & Middle East Limited	03342822
Centrus Limited	02351015
Sceptre Europe Limited	03337481
Safeguard (Legal Expenses) Limited	03287343
Upperextra Limited	03918053
Avis Contact Centres Limited	03837956
Avis Commercial Holdings Limited	03951750