

ANC Rental Corporation (Holdings) Limited
James house
55 Welford Road
Leicester
LE2 7AR

7 January 2004

JRM/RP/CMC

For the attention of Mr M Kunzmann

Dear Sirs

**ANC Rental Corporation (Holdings) Limited
ANC Rental Corporation (Group)plc 3418813
ANC Rental Corporation Limited
Provincial Assessors Limited
ANC Rental Corporation (Properties) Limited
ANC Rental Corporation (Franchising) Limited
ANC Rental Corporation (UK) Limited
ANC Rental Pension Scheme Trustees Limited
Provincial Securities Limited
ANC Europe**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young LLP

