



**Felton & Co**  
CHARTERED ACCOUNTANTS

**COPY**

Elbief Plc.,  
RSM Robson Rhodes,  
Centre City Tower,  
7 Hill Street,  
Birmingham,  
B5 4UU

Ref: DWF/JP

8th November 2002

Dear Sirs,

**Elbief Plc.**  
**Company Number 373736**

We hereby resign as auditors of Elbief plc. effective immediately.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or the creditors.

Yours faithfully,

**Felton & Co.**



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