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**EMERALD ISLE RESOURCES INC.**

106 Fielding Road, Lively, Ontario, Canada, P3Y 1L5  
Telephone 705-682-0649 Fax 705-682-2447

*Lehigh Platinum Corp*

US 12(g)3-2(b) exemption #

**82-1456**

November 5, 2001

Via First Class Mail

02 JAN 31 AM 8:45  
COMMUNICATIONS UNIT

**SUPPL**

Securities & Exchange Commission  
450 - 5th Street N.W.  
Washington DC 20549



Attention: Office of International Corporate Finance

Dear Reader:

Enclosed please find a copy of Emerald Isle Resources Inc.'s news release of October 31, 2001, for your records.

If you have any questions, please contact our office.

Thank you.

Yours truly,

*M. N. Lapierre*

**EMERALD ISLE RESOURCES INC.**

Per: M.N. Lapierre  
Administration

/ml  
Encl.

**PROCESSED**  
MAY 21 2002  
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FINANCIAL

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**EMERALD ISLE RESOURCES INC.**

**106 Fielding Road  
Lively, Ontario, Canada, P3Y 1L5**

**82-1456**

**Tel: (705) 682-9234**

**Fax: (705) 682-2447**

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**News Release - October 31, 2001**

**CDNX:EIR**

***NEWS RELEASE***

Emerald Isle Resources Ltd. reports that, subject to acceptance by Canada Customs and Revenue Agency, it has changed its fiscal year end date to October 31. The last day of the old financial year is July 31, 2001 and the last day of the transition year for the Company is October 31, 2001. The periods, including the comparative reporting periods, to be covered by the interim and annual financial statements to be filed for the transition year and the new financial year are as follows:

**Interim Financial Statements**

**Transition Year**

First Quarter ..... October 31, 2000 and October 31, 1999  
Second Quarter ..... January 31, 2001 and January 31, 2000  
Third Quarter ..... April 30, 2001 and April 30, 2000  
Fifteen Month Period Ended ..... October 31, 2001 and July 31, 2000

**New Financial Year**

First Quarter ..... January 31, 2002 and October 31, 2000  
Second Quarter ..... April 30, 2002 and January 31, 2001  
Third Quarter ..... July 31, 2002 and April 30, 2001  
Fourth Quarter ..... October 31, 2002 and October 31, 2001

**Annual Financial Statements**

**Transition Year**

October 31, 2001 and July 31, 2000

**New Financial Year**

October 31, 2002 and October 31, 2001

**For further information, please contact the company at 705-682-9234, or write to 106 Fielding Road, Lively, Ontario, P3Y 1L5.**

On behalf of the Board of Directors



Debra A. Dupuis  
Corporate Secretary

The Canadian Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of the information contained herein.