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BAKER TILLY

Our Ref MJH/PAB/ECJ/F23

The Company Secretary
Filtronic Comtek (UK) Limited
Royal London Industrial Estate
Acorn Park
Charlestown
SHIPLEY
West Yorkshire
BD17 4NS

Chartered Accountants

Carlton House
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Bradford BD1 4NS
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22 March 1996

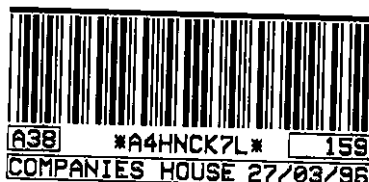
Dear Sir

FILTRONIC COMTEK (UK) LIMITED

This is formal notice of our resignation as auditors of the company with effect from the date of this letter.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Offices at: Birmingham, Bradford, Bromley, Crawley, Guildford, Harrogate, London, Manchester, Watford, Yeovil

A list of partners' names is available at the above address

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