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BAKER TILLY

Our Ref MJH/PAB/ECJ/F26

The Company Secretary
Filtronic Comtek Research Limited
Royal London Industrial Estate
Acorn Park
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SHIPLEY
West Yorkshire
BD17 4NS

Chartered Accountants

Carlton House
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22 March 1996

Dear Sir

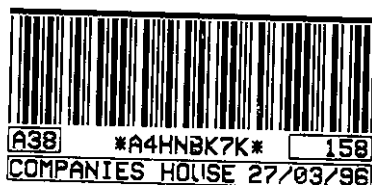
FILTRONIC COMTEK RESEARCH LIMITED

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

Baker Tilly



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

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

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

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