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Private and Confidential

The Directors
MESL Microwave Limited
Lochend Industrial Estate
Newbridge
Midlothian
EH28 8LP

Our Ref: AT/em

22 December 2014

Dear Sirs

MESL Microwave Limited (company number SC074001) (the "Company")

As required by section 516 of the Companies Act 2006 we hereby give notice of our resignation as Auditor of MESL Microwave Limited.

Statement required by section 519 of the Companies Act 2006

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We confirm there are no circumstances connected with our ceasing to hold office as Auditor that need to be brought to the notice of the members or creditors of the company.

Yours faithfully

Baker Tilly UK Audit LLP

FRIDAY

SCT 09/01/2015 COMPANIES HOUSE

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