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MERRIMAC INDUSTRIES INC

Form 8-K/A

May 07, 2002

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
AMENDMENT NO. 1

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (date of earliest event reported): April 26, 2002

MERRIMAC INDUSTRIES, INC.
(Exact name of registrant as specified in its charter)

Delaware -----	0-11201 -----	22-1642321 -----
(State of incorporation or organization)	(Commission File Number)	(IRS Employer Identification Number)

41 Fairfield Place, West Caldwell, New Jersey 07006

(Address of Principal Executive Offices)

Registrant's telephone number: (973) 575-1300

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On April 30, 2002, registrant filed a Current Report on Form 8-K disclosing in Item 4 thereof the termination of its relationship with its auditor Arthur Andersen LLP. The termination was effectuated by a dismissal of Arthur Andersen LLP by registrant.

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ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16.2 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 6, 2002.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned thereunto duly authorized.

MERRIMAC INDUSTRIES, INC.

By: /s/ Robert V. Condon

Name: Robert V. Condon
Title: Vice President, Finance and
Chief Financial Officer

Date: May 7, 2002

