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**To,**

**The Chief Editor,**

**Acta-IMEKO.**

Dear Sir,

I am uploading the manuscript of the paper entitled **“Image Reconstruction using Refined Res-UNet model for MIR”** for your kind consideration to the special issue on “Innovative Signal Processing and Communication Techniques for Measurement and Sensing Systems” of ACTA IMEKO Journal. In this paper authors made the first attempt to use combination of RES-NET and U-Net for Encoding and Decoding in the process of Image Reconstruction.

The following are the potential authors:

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**Dr. Anil Kumar, Professor, GRIET, Email: anilkumar@griet.ac.in**

It is to inform you that, to the best of the knowledge of the authors, this paper neither has been published nor under consideration elsewhere.

Thanking you,

With best regards,

P.Rohini