

The Directors
Astea Service & Distribution Systems Ltd
45 London Road
Reigate
Surrey
RH2 9PY

Our Ref: MAG/DH/A757

Date: 30 October 1995

Dear Sirs

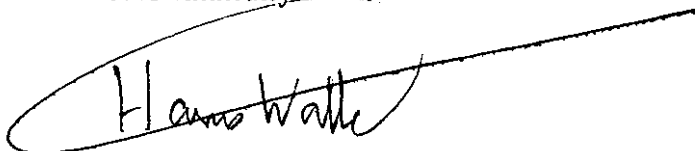
ASTEASERVICE & DISTRIBUTION SYSTEMS LIMITED
Company No. 2715377

We hereby tender our resignation as auditors of the above-named company.

As required by Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or the creditors of the Company.

May we point out that Section 392(3) of the Act requires that a copy of this notice be sent by you to the Registrar of Companies within fourteen days of receipt.

Yours faithfully



Haines Watts

Appointed representative of
Haines Watts & Co. which is
authorised by the Institute
of Chartered Accountants
in England and Wales to
carry on investment business

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