DE-WARRENNE WALLER



AND COMPANY

CHARTERED ACCOUNTANTS

White Hart House High Street Limpsfield Surrey RH8 0DT Tel: 01883 730500

Fax: 01883 730843

E-Mail: info@dwwgroup.com

1/N410

Our Ref: Your Ref: Date:

September 22, 2004

The Board of Directors
NetIQ Limited
Mallard Court
Market Square
Staines, Middlesex TW18 4RH

Dear Sirs

In accordance with the provisions of the Companies Act 1985, we hereby notify you that we resign our office as auditors of the company. We do not consider that there are circumstances connected with our resignation as auditors to the company that are required to be brought to the attention of the members.

Yours faithfully

A20 *A2MQ723X* 0391
COMPANIES HOUSE 05/10/04