

DE-WARRENNE WALLER

3498397



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



Chartered Accountants and Tax Consultants

London Office: 57 Grosvenor Street, Mayfair, London W1K 3JA Tel: 020 7629 1994

De-Warrenne Waller & Co. Ltd. Registered in England No. 4416768

Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.