

William R.  
Hoffmann, LTD.

Certified Public  
Accountants



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February 7, 2006

Dr. H. Paul Shuch, Executive Director  
The SETI League, Inc.  
433 Liberty Street  
Little Ferry, NJ 07643

Dear Dr. Shuch:

In accordance with New Jersey charitable registration guidelines, you are not required to have an audit of your 2005 financial statements since total gross receipts are less than \$100,000. You are required to send a copy of your 2005 federal Form 990 and a copy of your internal financial statements along with your New Jersey registration forms.

If you have any questions or need additional information please feel free to contact our office.

Very truly yours,

WILLIAM R. HOFFMANN, LTD.

Romey D. Fagnano  
Certified Public Accountant

Member:  
American Institute of  
Certified Public Accountants  
Pennsylvania Institute of  
Certified Public Accountants  
National Conference of  
CPA Practitioners