

William R.
Hoffmann, LTD.

Certified Public
Accountants



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February 2, 2007

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 2006 financial statements since total gross receipts are less than \$100,000. You are only required to send a copy of your internal financial statement information 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