

William R.  
Hoffmann, LTD.

Certified Public  
Accountants



Pine Street  
Professional Building  
416 Pine Street  
Williamsport, PA 17701  
(570) 326-1938 - Phone  
(570) 323-6667 - Fax

January 16, 2008

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 2007 financial statements since total gross receipts are less than \$250,000. 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