

William R.
Hoffmann, LTD.

Certified Public
Accountants



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March 7, 2005

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 2004 financial statements since total gross receipts are less than \$100,000. You are required to send a copy of your 2004 federal Form 990 and a copy of your internal financial statements along with your New Jersey registration forms.

We have given to Heather a copy of our adjustments so that your financial statements will match the numbers reported on the 990.

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