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U.S. Nuclear Regulatory Commission Attn: Document Control Desk Washington, DC 20555-0001

Subject: Submittal of Eaton Power Plant Controls ER7357/20, "Eaton Corporation PLµS 32 System Topical Report"

Eaton has recently released ER7357/20, "Eaton Corporation $PL\mu S$ 32 System Topical Report" internally. This document is the culmination of Eaton's efforts since early 1994 surrounding the design, manufacturing, nuclear Class 1E qualification and functional testing of its Digital Distributed Control System also known as the $PL\mu S$ 32 system under the applicable provisions of Eaton PPC's 10CFR50 Appendix B Nuclear Quality Assurance Program.

Due to current economic and business conditions, Eaton is not able to support the SER review process at this time and is therefore deferring the submittal of its Licensing Topical Report.

We appreciate your understanding of these circumstances and should you have any questions please feel free to contact the undersigned at (414) 449-7555.

Respectfully,

David Woodward

Manager of Controls & Industrial Systems

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Cc: Sally Wallce, Navy Controls Division Business Unit Manager Drew Holland, Project Manager USNRC

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