

13.8 MODEL AUDITOR'S SPECIAL REPORT

CONFIRMATION OF CHIEF FINANCIAL OFFICER'S LETTER

We have examined the financial statements of [insert name of parent guarantor] for the year ended [insert date], and have issued our report thereon dated [insert date]. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary.

[Insert name of parent guarantor] has prepared documents to demonstrate its financial responsibility under the NRC's financial assurance regulations, 10 CFR Part [insert 30, 40, 70, or 72]. This letter is furnished to assist the licensee [insert name and NRC license number] in complying with these regulations and should not be used for other purposes.

The attached schedule reconciles the specified information furnished in the chief financial officer's (CFO's) letter in response to the regulations with the company's financial statements. In connection therewith, we have

1. Confirmed that the amounts in the column "Per Financial Statements" agree with amounts contained in the company's financial statements for the year ended [insert date];
2. Confirmed that the amounts in the column "Per CFO's Letter" agree with the letter prepared in response to the NRC's request;
3. Confirmed that the amounts, if any, in the column "Reconciling Items" are adequately explained in the attached schedule, that each reconciling item represents an appropriate adjustment to the financial data, and that the amount of each reconciling item is accurate; and
4. Recomputed the totals and percentages.

Because the procedures in 1-4 above do not constitute a full examination made in accordance with generally accepted auditing standards, we do not express an opinion on the manner in which the amounts were derived in the items referred to above. In connection with the procedures referred to above, no matters came to our attention that cause us to believe that the chief financial officer's letter and supporting information should be adjusted.

Signature

Date

**13.9 MODEL SCHEDULE RECONCILING AMOUNTS
CONTAINED IN CHIEF FINANCIAL OFFICER'S LETTER
WITH AMOUNTS IN FINANCIAL STATEMENTS**

XYZ COMPANY

YEAR ENDED DECEMBER 31, 19XX

<u>Line Number in CFO's Letter</u>		<u>Per Financial Statements</u>	<u>Recon- ciling Items</u>	<u>Per CFO's Letter</u>
6	Total current liabilities	X		
	Long-term debt	X		
	Deferred income taxes	<u>X</u>		
		XXX		
	Accrued decommissioning costs included in current liabilities		X	
	Total liabilities (less accrued decommissioning costs)			X
4	Net worth	XX		
	Less: Cost in excess of value of tangible assets acquired	<u>X</u> X		
	Accrued decommissioning costs included in current liabilities		X	
	Tangible net worth (plus decommissioning costs)			XX

(Balance of schedule is not illustrated.)

This illustrates the form of schedule that is contemplated. Details and reconciling items will differ in specific situations.