



**UNITED STATES
NUCLEAR REGULATORY COMMISSION
REGION IV
611 RYAN PLAZA DRIVE, SUITE 400
ARLINGTON, TEXAS 76011-4005**

July 28, 2005

University of Idaho
ATTN: Jay D. Kenton, Vice President
Finance and Administration
P.O. Box 443168
Moscow, Idaho 83844-3168

SUBJECT: DECOMMISSIONING FINANCIAL ASSURANCE

Dear Mr. Kenton:

We have reviewed your decommissioning financial assurance submittal dated February 23, 2005. Within the scope of our review, no further deficiencies were identified. If additional information is required, we will contact you.

Sincerely,

/RA/

Anthony D. Gaines, Senior Health Physicist
Nuclear Materials Licensing Branch

License: 11-27382-01
Docket: 030-32323
Control: 470457

cc: Fred I. Hutchison, RSO
University of Idaho
Environmental Health and Safety
1108 West Sixth Street
Moscow, Idaho 83844-2030