

March 30, 2006

CERTIFIED MAIL

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Serial Number: 3247 (Davis Besse)

United States Nuclear Regulatory Commission  
Document Control Desk  
Washington, D.C. 20555-0001

Davis Besse Power Station, Unit 1  
Docket No. 50-346

RE: Decommissioning Reports for the Davis-Besse Nuclear Power Station, Unit 1

Ladies and Gentlemen:

Pursuant to 10 CFR 50.75(f)(1), FirstEnergy Corp. is hereby submitting the Decommissioning Reports for the Davis-Besse Nuclear Power Station, Unit 1 for the year ending December 31, 2005.

If you have questions or require additional information, please contact Mr. R. Terry Conlin, Staff Analyst at 330-384-4605.

Very truly yours,



Richard H. Marsh  
Sr. Vice President and Chief Financial Officer

Attachments

cc: Henry Hegrat, FENOC  
Michael Leisure, Davis Besse

AD001

**NRC Decommissioning Funding Status Report  
Davis-Besse Nuclear Power Station, Unit 1  
As of December 31, 2005**

**(Note: This report reflects FirstEnergy Corp.'s consolidated share of ownership interest in Davis-Besse Nuclear Power Station, Unit 1).**

1. The minimum decommissioning fund estimate, pursuant to 10 CFR 50.75(b) and (c) (see Schedule 1):

FirstEnergy Nuclear Generation Corp.	\$330,682,507
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2. The amount accumulated in external trust funds at December 31, 2005:

FirstEnergy Nuclear Generation Corp.	\$402,754,040
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3. A schedule of the annual amounts over the number of years remaining to be collected from ratepayers:

Amount Remaining	\$0
Number of years to Collect	0

4. The assumptions used regarding escalation in decommissioning cost, rates of earnings on decommissioning funds, and rates of other factors used in funding projections:

Consolidated Ownership Interest in Unit	100%
"Real" Rate of Return through Dismantlement	2.00%
Year of Final Dismantlement	2024
Year of License Termination	2017

5. There are no contracts upon which the owners/licensees are relying pursuant to 10 CFR 50.75(e)(1)(v).
6. FENGenCo provides reasonable assurance of decommissioning funding using a combination of the prepayment method pursuant to CFR 50.75(e)(1)(i) and the guarantee method pursuant to 10 CFR 50.75(e)(1)(iii). A copy of the executed parent company Guaranty was provided to the NRC by letter dated February 22, 2006 (L-06-022, Serial Number 3229, PY-CEI/NRR-2937L). These arrangements were described in the applications for license transfer approval dated May 18, 2005, and June 1, 2005, and approval of the transfers was granted by NRC's corrected Order approving license transfers dated December 16, 2005.

7. A copy of FENGenCo's executed Nuclear Decommissioning Master Trust Agreement dated as of December 1, 2005 was submitted to the NRC by letter Dated December 8, 2005 (L-05-193, Serial Number 3210, PY-CEI/NRR-2922L).

FIRSTENERGY CORP.

Calculation of Minimum Financial Assurance Amount  
for December 2005

DAVIS-BESSE NUCLEAR POWER STATION, UNIT 1

Ohio Regions

Labor (L) = Midwest

Energy (E) = National

Waste Burial (B) = South Carolina

	Adjustment Factor	Ratio	Escalation Factor
L =	2.073	0.65	1.347
E =	1.811	0.13	0.235
B =	7.934	0.22	1.745

PWR Escalation Factor =

3.327

Base Amount for FWR between 1200 MWt and 3400 MWt =  $(\$75m + 0.0088P)$

(P = power level in megawatts thermal = 2,772)

$(\$75 + 0.0088(2,772))$  million =

\$99,393,600

Escalated Amount for unit = 99,393,600

3.327

\$330,682,507