



April 19, 2006
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U.S. Nuclear Regulatory Commission
Gary S. Janosko, Chief
Fuel Cycle Facilities Branch, FCSS
Mail Stop 8 F42
Washington, D.C. 20555

Dear Mr. Janosko:

Subject: Updated Financial Assurance Instruments for AREVA NP Inc. Richland, Washington Fuel Fabrication Facility (License No. SNM-1227; Docket No. 70-1257)

Ref.: Letter, R. E. Link to U.S. NRC Document Control Desk, "Annual Financial Test Update for Decommissioning Financial Assurance for the AREVA NP Inc. (AREVA NP) Richland Fuel Fabrication Facility (License No. SNM-1227, Docket No. 70-1257)", dated April 14, 2006.

Via the referenced letter, AREVA NP provided to the NRC its annual financial test update in support of its parent company guarantee for decommissioning financial assurance. Per prior instruction from the NRC, we are submitting directly to you the original copies of the financial assurance instruments constituting the annual update. As indicated in the referenced correspondence, copies of the parent firm's (AREVA's) 2005 financial statements in conjunction with the auditor's report on these statements will be provided as soon as they become available.

Attached please find originals of the following:

- AREVA NP Inc. Chief Executive Officer (CEO) Letter;
- AREVA Chief Financial Officer (CFO) Letter, Including Parent Company Guarantee Financial Test; and
- Auditor's Special Report – Confirmation of the Chief Financial Officer's Letter.

If you have questions, please contact me on 509-375-8409.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. E. Link', with a stylized flourish at the end.

R. E. Link, Manager
Environmental, Health, Safety & Licensing

Gary S. Janosko
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Enclosures

cc: w/o Attachments

US Nuclear Regulatory Commission
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Fuel Cycle Licensing Branch
Division of Fuel Cycle Safety and Safeguards
Office of Nuclear Material Safety and Safeguards
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