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June 9, 2006

US Nuclear Regulatory Commission (NRC)
Washington, D.C. 20555-0001

**RE: Stainless Foundry & Engineering Inc. (SF&E) US NRC Event
Notification Report for May 22, 2006, Event Number 42591.**

To Whom It May Concern:

This letter is in regards to an acknowledgement of Event Number 42591 in which a formal written notification of a 10CFR21 event was issued to our customer; Sulzer Pumps, Inc. located in Chattanooga, Tennessee; for a deviation from the requirements of the purchasing documents. SF&E has exercised the processes employed in our work instruction procedure, QA3002B, Reporting Defects and Deviations per the Requirements of 10CFR21. Through corrective measures and employee training this issue has been contained. No other SF&E customers have been affected in this systematic breakdown.

Please feel free to contact me at (414) 535-6028 or via e-mail at mporfilio@stainlessfoundry.com to discuss this matter or any pertinent issues regarding this Event Notification number 42591.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Michael Porfilio', is written over a horizontal line.

Michael Porfilio
Director of Quality Management
Stainless Foundry & Engineering Inc.

Cc: Tommy Craig, Quality Manager – Sulzer Pumps Inc., Chattanooga, TN.

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