



UNITED STATES
NUCLEAR REGULATORY COMMISSION
REGION I
475 ALLENDALE ROAD
KING OF PRUSSIA, PENNSYLVANIA 19406-1415

June 29, 2006

Docket No. 03005222
Control No. 138761

License No. 29-00139-02

Michael J. Vala, C.H.P.
Radiation Safety Officer/Manager, EHS
E.R. Squibb & Sons, Inc.
311 Pennington-Rocky Hill Road
Mail Stop HW8T-1.12
Pennington, NJ 08534-2130

SUBJECT: E.R. SQUIBB & SONS, INC., REVIEW OF DECOMMISSIONING COST
ESTIMATE, CONTROL NO. 138761

Dear Mr. Vala:

In response to your letter dated April 21, 2006 forwarding your Decommissioning Cost Estimate for facilities under your broad scope NRC license No. 29-00139-02, we have reviewed the basis of your evaluation in accordance with NUREG-1757, "Consolidated NMSS Decommissioning Guidance". The scope and completeness of the estimate, level of detail presented and reasonableness of the estimated costs were found to be acceptable. At this time, submit your Financial Assurance documentation for review.

Thank you for your submittal. Your cooperation with us is appreciated. If you have any questions regarding this letter, please call me at (610) 337-5399.

Sincerely,

Original signed by Stephen Hammann

Stephen Hammann
Health Physicist
Commercial and R&D Branch
Division of Nuclear Materials Safety

M. Vala
E.R. Squibb & Sons, Inc.

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SUNSI Review Complete: SHammann

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