



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

October 30, 2006

Docket No. 03005222  
Control No. 138761

License No. 29-00139-02

J. Richard Pooler  
Senior Environmental Counsel  
Bristol-Myers Squibb Company  
Corporate Compliance Office  
6000 Thompson Road  
Syracuse, NY 13221-4775

SUBJECT: E. R. SQUIBB & SONS, INC., REVIEW OF FINANCIAL ASSURANCE  
SUBMITTAL, CONTROL NO. 138761

Dear Mr. Pooler:

We are returning the E. R. Squibb & Sons, Inc. Financial Assurance documents which were superseded by your recent submission dated September 11, 2006.

Thank you for your cooperation.

Sincerely,

***Original signed by James P. Dwyer***

James P. Dwyer, Chief  
Commercial and R&D Branch  
Division of Nuclear Materials Safety

Enclosures:

Parent Company Guarantee Agreement dated April 30, 2003 (ML031410307)  
CFO Letter including Financial Test dated April 30, 2003 (ML031410307)  
President Letter dated April 29, 2003 (ML031410307)  
Auditors Special Report dated April 30, 2003 (ML031410307)  
Certification of Financial Assurance dated April 24, 2003 (ML031410307)

cc:  
Michael J. Vala, C.H.P., Radiation Safety Officer

**Certified Mail**  
**Return Receipt Requested**

DOCUMENT NAME: C:\FileNet\ML063050207.wpd

**SUNSI Review Complete: SHammann**

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NAME	SHammann/STH		JDwyer/JPD					
DATE								

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