

March 1, 2007

Mr. John Manno, President
Engine Systems Incorporated
175 Freight Road
Rocky Mount, NC 27804

SUBJECT: ENGINE SYSTEMS INCORPORATED (ESI) RESPONSE TO NRC
INSPECTION REPORT 99901362/2006-201

Dear Mr. Manno:

Thank you for your letters, dated February 2, 2007, in response to the Notice of Violation (NOV) and Notice of Nonconformances (NON) which were attached to the subject inspection report.

We have reviewed your letters and find that your reply to the NOV and NON's is responsive to our concerns. We have no further questions or comments at this time and may review the implementation of your corrective actions during a future NRC staff inspection to determine that full compliance has been achieved and will be maintained.

If you or your staff has any questions regarding this matter, we will be pleased to discuss them with you. Please contact Mr. Paul Prescott at (301) 415-3026, if you have any questions or need assistance regarding this matter.

Sincerely,

/RA/

Patrick L. Hiland, Director
Division of Engineering
Office of Nuclear Reactor Regulation

Docket No. 99901362

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