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

January 8, 2008

Docket No. 030-29266 License No. 06-27843-02
Control No. 140362

J. Richard Pooler
Senior Environmental Counsel
Bristol-Myers Squibb
Corporate Compliance Department
6000 Thompson Road
Syracuse, NY 13221-4755

SUBJECT: BRISTOL-MYERS SQUIBB, REVIEW OF FINANCIAL ASSURANCE SUBMITTAL, CONTROL NO. 140362

Dear Mr. Pooler:

We have reviewed your "Reaffirmation of Ability to Comply with Financial Assurance Tests Set Forth at 10 CFR 30.35" (ML071010512) dated April 6, 2007, which meets the requirement of the annual submission of your financial assurance requirements for your license. We have no further questions at this time.

Thank you for your cooperation.

Sincerely,

Original signed by Elizabeth Ullrich

Betsy Ullrich
Senior Health Physicist
Commercial and R&D Branch
Division of Nuclear Materials Safety

cc:
Carl Noonan, Radiation Safety Officer

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SUNSI Review Complete: FGaskins
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