

March 2, 2007

The Honorable Dale E. Klein **US Nuclear Regulatory Commission** 11555 Rockville Pike Rockville, MD 20852

Announcement

As you may be aware, MHI Nuclear Energy Systems, Inc. (MNES), a fully owned subsidiary of MHI with its office in Washington D.C., was established in July, 2006 to meet U.S. customers' needs in the rapidly expanding U.S. nuclear energy industry. The primary objective of MNES is to provide an integrated nuclear capability focused on new nuclear power plant construction, and nuclear equipment and services for the primary system and secondary system of new and existing PWR units.

In line with this objective, Mitsubishi Heavy Industries America, Inc. Nuclear Energy Systems Division became a division of the MNES organization on January 1, 2007.

The U.S. nuclear industry is demonstrating significant interest in new nuclear power generation. Many power companies have initiated detailed evaluations of new nuclear additions to their electric grids. Also, the U.S. Government has identified a willingness to provide incentives to power companies including tax credits and loan guarantees for early commitments to new nuclear plants. Key to this "nuclear renaissance" has been the safe and reliable operation of the existing nuclear fleet.

I expect this resurgence in nuclear power to continue into next decade and beyond, and am confident that our headquarters in Washington DC and our Nuclear Services Office in Pittsburgh are capable of providing the highest quality services and products to meet customers' current and future expectations.

Due to our increasing involvement in the U.S. nuclear market, and the high recognition of the Mitsubishi name in the power generation industry and by the pubic, as of March 2, 2007, MNES has changed the company's name from MHI Nuclear Energy Systems, Inc. to Mitsubishi Nuclear Energy Systems, Inc.

The location of our offices, and the current employees at the offices, remain unchanged.

MITSUBISHI NUCLEAR ENERGY SYSTEMS, INC.

Headquarters

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Nuclear Services

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MRES

Contact information for both of the MNES offices remains unchanged and is provided below for your convenience.

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Fax: 202-775-3988

MNES Nuclear Services 4350 Northern Pike, Suite 301W Monroeville, PA 15146

Main Number: 412-374-7395

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Finally, let me thank you for your continuing consideration of our company's products and services.

Hiroshi Inoue

President and CEO

Mitsubishi Nuclear Energy Systems, Inc.