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

August 26, 2008

Docket No. 040-08868 License No. STA-1455
Control No. 142627

Carl J. Johnson
Chief Executive Officer
II-VI Incorporated
375 Saxonburg Boulevard
Saxonburg, PA 16056

SUBJECT: II-VI INCORPORATED, REVIEW OF FINANCIAL ASSURANCE SUBMITTAL, CONTROL NO. 142627

Dear Mr. Johnson:

We are returning the following original financial assurance documents because they are superseded by your financial assurance documents that were accepted by the Commonwealth of Pennsylvania, to whom your license was transferred on March 31, 2008.

Certification of Financial Assurance dated May 9, 2007 [ML071310221]
Self Guarantee dated March 21, 2005 [ML051080547]
Auditor's Special Report enclosed with the letter dated September 28, 2006 [ML063130352]

If you have any questions, please contact Betsy Ullrich of my staff at (610) 337-5040.

Sincerely,

Original signed by James P. Dwyer

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

cc:
James M. Tennant, Radiation Safety Officer
Craig A. Creaturo, Chief Financial Officer and Treasurer

Certified Mail
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SUNSI Review Complete: EUllrich

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NAME	EUllrich/eu		JDwyer/jpd					
DATE	8/26/2008		8/26/2008					

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