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March 31, 2010

Michael G. Mahoney
Assistant General Counsel
Environment, Health and Safety

BY CERTIFIED MAIL/RETURN RECEIPT

Steven Reynolds
Director
U.S. Nuclear Regulatory Commission
Division of Nuclear Material Safety
2443 Warrenville Road, STE 210
Lisle, IL 60532-4352

Pharmacia & Upjohn Company LLC
C/o Cindalee Walsh, Director/Team Leader
EH&S Environmental, Pfizer Inc
MS: PORT-91-106, 7000 Portage Road
Kalamazoo, MI 49001

Re: Financial Assurance for Pharmacia & Upjohn Company LLC (Kalamazoo, MI)
7000 Portage Road, Kalamazoo, MI 49001
License #21-00182-03

Dear Mr. Reynolds and Ms. Walsh:

Pfizer Inc is writing on behalf of Pharmacia & Upjohn Company LLC to inform you that it may not be able to use a parent company guarantee and financial test to meet the above-referenced financial assurance requirement this year and to request appropriate relief. Due to accounting complexities arising from Pfizer Inc's acquisition of Wyeth in 2009, we are continuing to complete our review of our financial statements for the fiscal year ended December 31, 2009 to determine whether the financial test can continue to be met. Because that review is on-going, we request an extension of time to submit the documentation required by March 31, 2010 to support ongoing use of the financial test.

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While our review of financial information is ongoing, we may not be able to meet all the requirements needed for use of the financial test at this time. We believe that any inability to use the test would result from Pfizer Inc's acquisition of Wyeth in 2009. If we determine that we do not meet the financial test now, we anticipate that in the future we will meet all the requirements for the financial test.

As of December 31, 2009, the value of the "Total assets in the United States" of Pfizer Inc and its subsidiaries was \$29,214,000,000¹. In addition, Pfizer Inc's current bond rating of most recent issuance (issued 5/27/2009 and maturing 6/03/2013, 6/03/2016, 6/03/2021, and 6/03/2038) is A1 (Moody's) and AA (Standard & Poor's). Pharmacia & Upjohn Company LLC's ultimate corporate parent is Pfizer Inc. If we determine that we do not meet the financial test, on behalf of the licensee subject to the above-referenced financial assurance requirement, we request a waiver or variance from that requirement. The corporate resources clearly exist to satisfy the environmental obligations of the licensee.

If we do not meet the financial test and the waiver or variance is not issued, an alternative form of financial assurance allowed by applicable regulations will be provided. As a precaution, we are now working to obtain such financial assurance. If it is, in fact, needed, we are attempting to put it in place, and to provide confirmation of it to you, by April 30, 2010. Due to the significant amount of work, though, to obtain such financial assurance, we may need additional time to procure it. Accordingly, if we do not meet the financial test and a waiver or variance is not granted, we request a one-month extension to provide the alternative form of financial assurance.

Please let me know if you would like to discuss any issues further.

Sincerely,



Michael G. Mahoney

Assistant General Counsel
EHS-Legal, Pfizer Inc

¹ Represents identifiable assets only which includes net accounts & notes receivable, inventories, net fixed assets, goodwill, and net intangibles. Figure is rounded to the nearest million.