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zoetis

February 27, 2013

Via Federal Express

U.S. Nuclear Regulatory Commission
Materials Licensing Branch
Region III
2443 Warrenville Road, Suite 210
Lisle, Illinois 60532-4352

Attention: Jennifer Bishop

**Re: PAH P&U, LLC – 7000 Portage Road, Kalamazoo, MI
Financial Assurance for NRC License Amendment No. 72**

Dear Ms. Bishop,

Please accept this letter on behalf of PAH P&U, LLC in order to provide evidence of financial assurance in the form of a letter of credit and standby trust agreement in relation to NRC License Amendment No. 72 for the NRC license 21-00182-03 for the above referenced Kalamazoo facility.

The First Amendment to Standby Trust Agreement (“the First Amendment”) and Letter of Credit enclosed reflect the name change described in NRC License Amendment No. 72 to PAH P&U, LLC. The First Amendment has been executed by the bank and by Zoetis. I enclose the original documents as requested.

Please review the enclosed and if the First Amendment is acceptable please execute the First Amendment and return a copy to me at the address above for our files.

Should the NRC have any questions or comments concerning the enclosed please do not hesitate to contact me at 973-660-5668.

Very truly yours,



Debra J. Rubenstein
Zoetis, Director EHS – Legal

cc: Tim Popp, *Manager, EH&S, Kalamazoo*
Scott W. Hunter, *Assistant Treasurer, Zoetis*

RECEIVED FEB 28 2013

FIRST AMENDMENT TO
STANDBY TRUST AGREEMENT

This First Amendment, dated as of February ___, 2013 (the "First Amendment"), to the Standby Trust Agreement effective February 10, 2011 by and between Pharmacia & Upjohn Company LLC and Deutsche Bank Trust Company Americas (the "Agreement"). All terms not otherwise defined herein shall have the meanings ascribed thereto in the Agreement.

WITNESSETH

WHEREAS, the parties hereto have heretofore entered into the Agreement; and

WHEREAS, the parties hereto desire to amend the Agreement as provided in this First Amendment;

NOW, THEREFORE, in consideration of the foregoing premises and the representations, warrants, covenants and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, agree as follows:

1. The Agreement is hereby amended as follows:
 - a. All references to Pharmacia & Upjohn Company LLC are amended to read PAH P&U LLC, a Delaware limited liability company. PAH P&U LLC is henceforth referred to as the "Grantor".
 - b. To amend Schedule A of the Agreement to read as follows:

Schedule A

The Agreement demonstrates financial assurance for the following cost estimates or prescribed amounts for the following licensed activities:

<u>U.S. NUCLEAR REGULATORY COMMISSION LICENSE NUMBERS(S)</u>	<u>NAME AND ADDRESS OF LICENSEE</u>	<u>ADDRESS OF LICENSED ACTIVITY</u>	<u>COST ESTIMATES FOR REGULATORY ASSRUANCES DEMONSTRATED BY THIS AGREEMENT</u>
#21-00182-03	PAH P&U LLC 235 East 42 nd Street, New York, NY 10017	7000 Portage Road, Kalamazoo, MI 49001	\$1,125,000

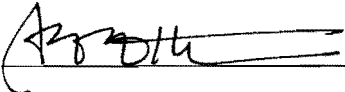
The cost estimates listed here were last adjusted and approved by NRC on September 27, 2011.

2. This First Amendment may be executed in one or more counterparts which together shall constitute a single agreement. If any provisions of this First Amendment shall be held to be illegal, invalid or unenforceable under any applicable law, then such contravention or invalidity shall not invalidate the entire First Amendment. Such provision shall be deemed to be modified to the extent necessary to render it legal, valid and enforceable, and if no such modification shall render it legal, valid and enforceable, then this First Amendment shall be construed as if not containing the provision held to be invalid, and the rights and obligations of the parties shall be construed and enforced accordingly.

3. This First Amendment constitutes an amendment to the Agreement pursuant to Section 15 of the Agreement. Except as expressly amended by this First Amendment, each and every provision of the Agreement remains in full force and effect in accordance with the terms thereof and, by reference, the terms and provisions of the Agreement are incorporated herein and made a part hereof.


IN WITNESS WHEREOF, the First Amendment has been signed by each of the parties hereto as of the date provided above.

Signed for and on behalf of
PAH P&U LLC as Grantor

BY:  _____

NAME: SCOTT HUNTER
TITLE: ASST. TREASURER

ATTEST:


Michael A. Smith

ATTEST

Signed for and on behalf of
Deutsche Bank Trust Company Americas as Trustee

BY:   _____

NAME: Luigi Sacramone
TITLE: Assistant Vice President

Heather Agagnina
Associate

Signed for and on behalf of
U.S. Nuclear Regulatory Commission

BY: _____

NAME:
TITLE:

ATTEST

Intesa Sanpaolo S.p.A.

One William Street
New York, NY 10004

Tel (212) 607-3500
Fax (212) 607-3537
SWIFT BCITUS33

Page: <u>1/1</u> Place and date of issue: <u>NEW YORK 1/8/2013</u> Date and place of expiry: <u>4/30/2013 NEW YORK</u>	Irrevocable Letter of Credit L/C Number: 103148-793
Applicant: PAH P&U LLC 235 EAST 42ND STREET NEW YORK, NY 10017	Beneficiary: U.S. NUCLEAR REGULATORY COMMISSION WASHINGTON, DC 20555

WE HEREBY AMEND OUR IRREVOCABLE LETTER OF CREDIT NO. 103148-793 IN YOUR FAVOR AS FOLLOWS:

NO.1-APPLICANT'S NAME AND ADDRESS NOW TO READ AS FOLLOWS:

PAH P&U LLC
235 EAST 42ND STREET
NEW YORK, NY 10017

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

KINDLY ACKNOWLEDGE RECEIPT BY MAIL.



Isabella Castrogiovanni
Vice President



Philip Peters
First Vice President
Operations Manager

FEDEX Express

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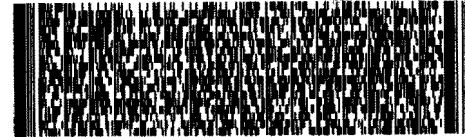
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UNITED STATES US

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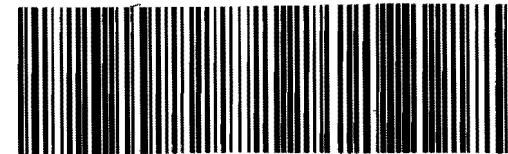
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**THU - 28 FEB 3:00P
STANDARD OVERNIGHT**

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**60532
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