April 1, 2014

Mr. Brian Martin, Quality Assurance Manager Pentair Valves and Controls 55 Cabot Boulevard Mansfield, MA 02048

## SUBJECT: PENTAIR VALVES AND CONTROLS RESPONSE TO THE U.S. NUCLEAR REGULATORY COMMISSION INSPECTION REPORT NO. 99901431/2013-201, NOTICE OF NONCONFORMANCE

Dear Mr. Martin:

Thank you for your September 20, 2013, December 20, 2013, December 26, 2013, and March 24, 2014, letters in response to the Notice of Nonconformance (NON) that was discussed in the subject U.S. Nuclear Regulatory Commission (NRC) inspection report (IR).

We have reviewed your letters and find that they are responsive to the NON documented in IR 99901431/2013-201. We have no further questions or comments at this time. The NRC staff may review the implementation of your corrective actions during a future inspection to determine whether full compliance has been achieved and maintained.

Please contact Mr. Jonathan Ortega-Luciano at 301-415-1159 or via electronic mail at Jonathan.Ortega-Luciano@nrc.gov, if you have any questions or need assistance regarding this matter.

Sincerely,

/**RA**/

Edward H. Roach, Chief Mechanical Vendor Inspection Branch Division of Construction Inspection and Operational Programs Office of New Reactors

Docket No.: 99901431

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