

APR 2 2 1976

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Docket Nos. 50-275 and 50-323

Pacific Gas and Electric Company  
ATTN: Mr. John C. Morrissey  
Vice President & General Counsel  
77 Beale Street  
San Francisco, California 94106

Gentlemen:

We have completed our evaluation of your report entitled "Westinghouse Protection Systems Noise Tests" which was submitted with your letters dated January 16, 1975, April 7, 1975 and November 24, 1975.

We have found that the test program is acceptable and that it demonstrates acceptable performance as implemented at Diablo Canyon. Other applicants referencing the report will need to provide justification that the tests reported encompass the potential electrical faults or interference reflecting into the systems tested as a result of the particular plant's design. Our evaluation is provided in the enclosure.

Sincerely,

Original Signed by  
Olan Parr

Olan D. Parr, Chief  
Light Water Reactors  
Branch No. 3  
Division of Project Management

Enclosure:  
Evaluation

cc: See page 2

OFFICE	DPM:LWR #3	DPM:LWR #3				
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DATE	4/ /76	4/ /76				

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail.

### 2. Accounting Principles

The second part of the document outlines the key accounting principles that govern the recording and reporting of financial information. These principles include the accrual basis, the matching principle, and the cost principle, among others.

The third part of the document provides a detailed overview of the accounting cycle, which consists of eight steps: identifying and recording transactions, journalizing, posting to the ledger, and preparing financial statements. Each step is explained in detail to ensure a thorough understanding of the process.

The fourth part of the document discusses the importance of internal controls in preventing errors and fraud. It highlights the need for a strong system of checks and balances to ensure the reliability of the financial data.

The fifth part of the document covers the preparation of financial statements, including the balance sheet, income statement, and statement of cash flows. It provides guidance on how to analyze these statements to assess the financial health of the organization.

The sixth part of the document discusses the role of the auditor in providing an independent opinion on the financial statements. It explains the different types of audit opinions and the implications of each.

The seventh part of the document provides a summary of the key points discussed throughout the document. It emphasizes the importance of a strong understanding of accounting principles and practices for anyone involved in the financial management of an organization.

Pacific Gas and Electric  
Company

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DATE						

