

**From:** [Lawyer, Dennis](#)  
**To:** ["mccumbee@marshall.edu"](mailto:mccumbee@marshall.edu)  
**Subject:** Marshall University, Request for Additional Information Concerning Financial Assurance for a License Amendment, Control 592876, License No. 47-05972-02, Docket No. 03001142  
**Date:** Thursday, February 09, 2017 6:19:00 AM

---

Dear Dr. McCumbee,

This is in reference to your letter dated January 18, 2017, submitting financial assurance statements for Nuclear Regulatory Commission License No. 47-05972-02, Docket No. 03001142. In order to continue our review, we need the following additional information:

1. You provided a link to Marshall University's financial statement and independent auditors report for fiscal year ending June 30, 2016. Unfortunately, the section in your financial statement that shows your November 15, 2011, bond as a A1 rating from Moody's Investor Services is marked unaudited. [NUREG-1757, Volume 3, Revision 1](#), "Consolidated Decommissioning Guidance Financial Assurance, Recordkeeping, and Timeliness," in section A.9.3 recommends to submit an auditors special report (example A.9.10). This annual auditor's special report is a commitment in the self-guarantee, item 8. This special auditors report would only need to confirm the Bond and its rating as stated in your January 18, 2017, letter. Please submit an auditor's special report to confirm the A1 rating from Moody's Investor Services.
2. The timing of your annual test letter is not in accordance with the self-guarantee. Item 8 of your self-guarantee dated August 11, 2015, states, "The guarantor agrees to submit revised financial statements, financial test data, and an auditor's special report and reconciling schedule annually within 90 days of the close of its fiscal year." Thus your guarantee should be submitted by September 28 each year. Please provide the annual test information by September 28 for future letters.

We will continue our review upon receipt of this information. Please reply to my attention at the Region 1 Office (Address below) and refer to Mail Control No. 592876. If you have technical questions regarding this letter, please call me at (610) 337-5366.

Your reply must be an originally signed and dated letter. The letter may be scanned and submitted as a pdf document attached to an email; or it may be transmitted by facsimile to (610) 337-5269; or it may be sent by regular mail. Please respond within 30 calendar days from the date of this e-mail or provide a status of the requested action within 30 days if it cannot be accomplished.

Please respond by e-mail to acknowledge that you have received the e-mail request for additional information.

Region 1 Office Mailing Address: Licensing Assistance Team, US Nuclear Regulatory Commission Region I, 2100 Renaissance Boulevard, Suite 100, King of Prussia, PA 19406-2713.

Dennis Lawyer  
U.S. NRC Region 1

Health Physicist  
610-337-5366