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 50-410 Nine Mile Point Nuclear Station, Unit 2, Niagara Moha 05000410

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 WILCZEK, S.W. Niagara Mohawk Power Corp.
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SUBJECT: Forwards "Niagara Mohawk Power Corp Annual Rept 1991,"
 "Rochester Gas & Electric Corp Annual Rept 1991," 'New York
 State Electric & Gas Corp 1991 Annual Rept," Central Hudson
 1991 Annual Rept" & LILCO 1991 Annual Rept."

DISTRIBUTION CODE: M004D COPIES RECEIVED: LTR 1 ENCL 1 SIZE: 1+260
 TITLE: 50.71(b) Annual Financial Report

NOTES: *See Financial Reports*

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Stanley W. Wilczek, Jr.
Vice President
Nuclear Support

May 20, 1992
NMP1L0667

U. S. Nuclear Regulatory Commission
Attn: Document Control Desk
Washington, D.C. 20555

Re: Nine Mile Point Unit 1
Docket No. 50-220
DPR-63

Nine Mile Point Unit 2
Docket No. 50-410
NPF-69

Gentlemen:

In accordance with Section 50.71(b) of the Commission's Regulations, enclosed is a copy of Niagara Mohawk Power Corporation's 1991 Annual Report.

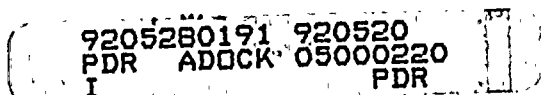
Also enclosed are copies of the 1991 Annual Reports of each Unit 2 Co-Tenant (Rochester Gas and Electric Corporation, New York State Electric & Gas Corporation, Central Hudson Gas & Electric Corporation, and Long Island Lighting Company).

Very truly yours,

S. W. Wilczek, Jr.
Vice President
Nuclear Support

JMM/mls
002696GG

xc: Regional Administrator, Region I
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