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 DENTON, H.R. Office of Nuclear Reactor Regulation, Director

SUBJECT: Forwards responses to Power Sys Branch draft SER Open Item 117 re cooling water leakage. Impact of flooding from postulated breaks in moderate energy fluid sys have no adverse effects on diesel generator areas.

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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 system and for providing a clear audit trail. The text notes that without proper record-keeping, it would be difficult to identify discrepancies or errors in the data.

2. The second part of the document focuses on the role of technology in modern accounting. It highlights how software solutions have revolutionized the way financial data is processed and analyzed. The text mentions that automation of routine tasks allows accountants to spend more time on strategic analysis and decision-making. It also touches upon the importance of data security and the need for robust IT infrastructure to protect sensitive financial information.

3. The third part of the document addresses the challenges faced by businesses in the current economic environment. It discusses the impact of market volatility and the need for flexible financial strategies. The text suggests that companies should regularly review their financial statements and adjust their budgets accordingly to stay on track. It also mentions the importance of maintaining a strong relationship with financial institutions to ensure access to credit when needed.

4. The fourth part of the document provides a detailed overview of the accounting cycle. It explains the ten steps involved in recording and summarizing business transactions. The text starts with identifying the accounting entity and ends with preparing financial statements. It emphasizes that each step is interconnected and must be followed in a specific order to ensure the accuracy of the final financial reports. The document also includes a flowchart illustrating the sequence of these steps.

5. The fifth part of the document discusses the various types of accounts used in accounting. It categorizes them into assets, liabilities, equity, revenue, and expense accounts. The text explains how each type of account is used to track different aspects of a company's financial performance. It also mentions the importance of understanding the normal balances for each account type to correctly interpret the financial statements.

6. The sixth part of the document covers the process of adjusting entries. It explains why adjustments are necessary at the end of each accounting period to ensure that the financial statements reflect the true financial position of the company. The text lists common types of adjusting entries, such as depreciation, amortization, and accruals. It provides examples of how these entries are recorded in the journal and how they affect the T-accounts.

7. The seventh part of the document discusses the preparation of financial statements. It outlines the four main statements: the balance sheet, the income statement, the statement of retained earnings, and the cash flow statement. The text explains how these statements are derived from the accounting records and how they provide different perspectives on the company's financial health. It also mentions the importance of following established standards, such as GAAP, when preparing these statements.

8. The eighth part of the document discusses the role of internal controls in preventing fraud and errors. It explains that a strong system of internal controls is essential for ensuring the reliability of financial reporting. The text lists key components of internal controls, such as segregation of duties, authorization, and independent verification. It also mentions the importance of regular internal audits to identify and address any weaknesses in the control system.

9. The ninth part of the document discusses the impact of taxation on business accounting. It explains how tax laws affect the calculation of taxable income and the determination of tax liabilities. The text mentions that accountants must be aware of the latest tax regulations and how they apply to their clients. It also touches upon the importance of proper record-keeping for tax purposes to ensure compliance and to maximize tax deductions.

10. The tenth part of the document provides a summary of the key points discussed in the previous sections. It reiterates the importance of accurate record-keeping, the use of technology, and the adherence to accounting standards. The text concludes by stating that a solid understanding of accounting principles is essential for anyone involved in business management or financial reporting.



Carolina Power & Light Company

JUN 13 1983

SERIAL: LAP-83-201

Mr. Harold R. Denton, Director
Office of Nuclear Reactor Regulation
United States Nuclear Regulatory Commission
Washington, DC 20555

SHEARON HARRIS NUCLEAR POWER PLANT
UNIT NOS. 1 AND 2
DOCKET NOS. 50-400 AND 50-401
DRAFT SAFETY EVALUATION REPORT RESPONSES
POWER SYSTEMS BRANCH

Dear Mr. Denton:

Carolina Power & Light Company (CP&L) hereby transmits one original and forty copies of a response to a Shearon Harris Nuclear Power Plant Draft Safety Evaluation Report Open Item. This response is for the Power Systems Branch, and is CP&L Open Item No. 117.

We will be providing responses to other Open Items in the Draft Safety Evaluation Report shortly.

Yours very truly,

M. A. McDuffie
Senior Vice President
Engineering & Construction

JDK/lcv (6939JDK)

Attachment

- | | |
|---------------------------------|----------------------------|
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| Mr. J. P. O'Reilly (NRC-RII) | Mr. John D. Runkle |
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SHEARON HARRIS NUCLEAR POWER PLANT
DRAFT SER ITEM NO. 117 (FSAR SECTION 9.5.5.,
NRC QUESTION 430.35)

Consideration of cooling water leakage with respect to NRC Question 430.35 response.

NRC Clarification of SER Item No. 117

The conclusion in the response to NRC question 430.35 requires additional information. Did the evaluation consider floor drain removal of cooling water or were there facility design features provided to separate the diesel generators from flooding effects?

Response

The Emergency Diesel Generator Building cooling water flooding analysis did not take credit for removal of leaking cooling water by the building's floor drain system. Facility design features provide for the effects of potential flooding and the unaffected diesel generator area will not be affected by the leaking cooling water. Diesel generator building room arrangements, as shown on Figures 1.2.2-86, and 1.2.2-87, preclude large water inventory buildup in the building, and prevent flooding in one diesel generator area from impacting on other diesel generator areas.

As described in FSAR Section 9.5.5.3 the sumps in the diesel generator areas are provided with level switches for sump pump start-up. Pump actuation is annunciated in the control room. The sump pump annunciation will alert the operators to possible leaking fluid and potential flooding. Additionally, as shown on Figure 9.5.5-2, Amendment No. 5, the sump drain piping is valved and physically arranged so as to preclude the effects of flooding in one diesel generator area from affecting the other areas.

Therefore, the impact of flooding from postulated breaks in moderate energy fluid systems has been considered in system and facility design and has been determined by analysis to have no adverse effects on diesel generator areas where the postulated break did not occur.

ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

DATE 10/10/2001
BY SP-6 [REDACTED]

GENERAL INVESTIGATIVE DIVISION

UNITED STATES DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

WASHINGTON, D.C. 20535

10/10/01