

January 31, 2019

10 CFR 50.71

U. S. Nuclear Regulatory Commission
ATTN: Document Control Desk
Washington, D. C. 20555-0001

Subject: **Docket Nos. 50-361 and 50-362**
Annual Corporate Financial Reports
San Onofre Nuclear Generating Station (SONGS) Units 2 and 3

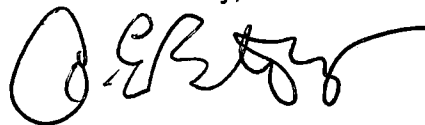
Dear Sir or Madam:

In accordance with the requirements of 10 CFR Part 50, Section 50.71(b), enclosed are copies of the annual financial reports for the licensees of the San Onofre Nuclear Generation Station, Units 2 and 3, who do not submit a Form 10-Q with the Securities and Exchange Commission or a Form 1 with the Federal Energy Regulatory Commission: the City of Riverside, California (for the fiscal year ending June 30, 2018); and the City of Anaheim, California (for the fiscal year ending June 30, 2018). Each report includes the appropriate certified financial statement required by Section 50.71(b).

There are no new commitments or required actions resulting from this letter.

If you have any questions or require additional information, please call me at (949) 368-6945.

Sincerely,



Enclosure: Annual Financial Statements for Fiscal Year 2018, City of Anaheim and City of Riverside

cc: S. A. Morris, Regional Administrator, NRC Region IV
M. G. Vaaler, NRC Project Manager, SONGS Units 2 and 3

M004
NRR

Enclosure

Annual Financial Statements for Fiscal Year 2018

City of Anaheim

and

City of Riverside