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January 3, 1983

Anthony F. Earley, Jr., Esq.
 Hunton & Williams
 707 East Main Street
 P.O. Box 1535
 Richmond, Virginia 23212

In the Matter of
 Long Island Lighting Company
 (Shoreham Nuclear Power Station, Unit 1)
 Docket No. 50-322 (OL)

Dear Mr. Earley:

This is to advise that the "List of LILCO/S&W Audits Reviewed by NRC Staff Witnesses in Preparation for Oral Testimony", which was attached to your letter addressed to me and Larry Lanpher dated December 23, 1982, is accurate.

Sincerely,

Bernard M. Bordenick
 Counsel for NRC Staff

cc: Lawrence Brenner, Esq.
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DATE	:01/03/83		:01/3/83	:	:	: