



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555

July 18, 1991

Docket No. 50-482

Mr. Donald Anderson
Internal Revenue Service
Department of the Treasury
412 South Main Street
Wichita, Kansas 67202

Dear Mr. Anderson:

SUBJECT: WOLF CREEK GENERATING STATION - REQUEST FOR DOCUMENTS
REGARDING FEDERAL INCOME TAX EXAMINATION

Mr. James Fitzpatrick's letter of June 21, 1991, to Mr. Robert Martin, Regional Administrator of the U.S. Nuclear Regulatory Commission's Region IV office, requested specific documents to assist your office in an ongoing examination of federal income tax treatment of the costs of developing the Wolf Creek Generating Station. In response to this request, I have enclosed the following documents:

1. Chapter 14 of the FSAR
2. Final Start-up Report
3. A listing of NRC Regulations and Regulatory Guides regarding testing which must be undertaken in order to receive a commercial operating permit
4. A copy of the Construction Permit
5. A copy of the full power commercial license
6. A copy of the lower power license
7. Schedule of licensing milestones for the facility
8. Copy of Commission Paper on training and subsequent amendments
9. Training requirements of Technical Specifications (Section 6.4)

In a previous telephone conversation with you, I understand that you have copies of Title 10 to the Code of Federal Regulations. Item 3 above references a number of these regulations. In addition, 10 CFR Part 55 supplements item 8 above by identifying requirements for Operator Licenses.

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Mr. Donald Anderson

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Please feel free to contact me at FTS 492-1324 if I can be of further assistance.

Sincerely,

Original Signed By

Douglas V. Pickett, Project Manager
Project Directorate IV-2
Division of Reactor Projects III, IV, V
Office of Nuclear Reactor Regulation

Enclosures:
As stated

cc w/o enclosures:
See next page

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NAME	: EPeyton	: DPickett	: GDick	:	:
DATE	: 7/10/91	: 7/17/91	: 7/17/91	:	:

July 18, 1991

cc w/o enclosures:

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