

JUL 26 1991

Mr. H. T. Tracy, Jr.
Chief Financial Officer
Yankee Atomic Electric Company
580 Main Street
Bolton, Massachusetts 01740-1398

Dear Mr. Tracy:

We have reviewed the financial information submitted for 1991 in your letter of June 18, 1991, and conclude that it satisfies the requirements of Section 140.21 of 10 CFR Part 140 that each licensee maintain an approved guarantee of payment of deferred premiums for each operating reactor over 100 Mw(e) that it owns in whole or in part.

Sincerely,
Original signed by
Darrel Nash

Darrel A. Nash, Section Chief
Policy Development and Financial Evaluation Section
Policy Development and Technical Support Branch
Program Management, Policy Development
and Analysis Staff
Office of Nuclear Reactor Regulation

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