



UNITED STATES
NUCLEAR REGULATORY COMMISSION
REGION I
475 ALLENDALE ROAD
KING OF PRUSSIA, PENNSYLVANIA 19406-1415

October 30, 2006

Docket No. 03005222
Control No. 138761

License No. 29-00139-02

J. Richard Pooler
Senior Environmental Counsel
Bristol-Myers Squibb Company
Corporate Compliance Office
6000 Thompson Road
Syracuse, NY 13221-4775

SUBJECT: E. R. SQUIBB & SONS, INC., REVIEW OF FINANCIAL ASSURANCE
SUBMITTAL, CONTROL NO. 138761

Dear Mr. Pooler:

We are returning the E. R. Squibb & Sons, Inc. Financial Assurance documents which were superseded by your recent submission dated September 11, 2006.

Thank you for your cooperation.

Sincerely,

Original signed by James P. Dwyer

James P. Dwyer, Chief
Commercial and R&D Branch
Division of Nuclear Materials Safety

Enclosures:

Parent Company Guarantee Agreement dated April 30, 2003 (ML031410307)
CFO Letter including Financial Test dated April 30, 2003 (ML031410307)
President Letter dated April 29, 2003 (ML031410307)
Auditors Special Report dated April 30, 2003 (ML031410307)
Certification of Financial Assurance dated April 24, 2003 (ML031410307)

cc:
Michael J. Vala, C.H.P., Radiation Safety Officer

Certified Mail
Return Receipt Requested

J. Pooler
Bristol-Myers Squibb Company

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SUNSI Review Complete: SHammann

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