

June 16, 2008

U.S. Nuclear Regulatory Commission
11555 Rockville Pike
Rockville, MD 20852-2738

Attn: Document Control Desk

Subject: NAC MAGNASTOR System Application - Safety Analysis Report, Revision 2

Docket No. 72-1031 (TAC No. L24115)

- References:
1. Resubmittal of NAC MAGNASTOR System Application, NAC International, August 6, 2007
 2. Request for Additional Information for the Review of the NAC MAGNASTOR System Application, US NRC, April 25, 2008
 3. Responses to the NRC Request for Additional Information (RAI) on the NAC MAGNASTOR System Application, NAC International, June 2, 2008

NAC International, Inc. (NAC) herewith provides eight copies of the MAGNASTOR Safety Analysis Report (SAR), Revision 2, to the U.S. Nuclear Regulatory Commission (NRC). Revision 2 of the MAGNASTOR SAR incorporates all changes resulting from the NRC technical review and RAI activities related to Reference 1. Specifically, the changes incorporated in Revision 2 of the MAGNASTOR SAR have previously been documented in the following submittals:

1. NAC Letter ED20070062, Dated September 26, 2007, submitting MAGNASTOR SAR Interim Revision 07A
2. NAC Letter ED2008004, Dated January 24, 2008, submitting MAGNASTOR SAR Interim Revision 08A
3. NAC Letter ED20080025, Dated March 7, 2008, Minutes of February 15, 2008 MAGNASTOR Draft RAI Teleconference
4. NAC Letter ED20080027, Dated March 14, 2008, Minutes of the February 21, 2008, MAGNASTOR Draft RAI Teleconference
5. NAC Letter ED20080038, Dated April 8, 2008, Minutes of the April 4, 2008 MAGNASTOR Draft RAI Teleconference
6. NAC Letter ED20080045, Dated April 18, 2008, Minutes of the April 11 and April 15, 2008 MAGNASTOR Draft Thermal and Acceptance Criteria and Maintenance Program RAIs, Teleconferences
7. NAC Letter ED20080057, Dated June 2, 2008, Responses to the NRC Request for Additional Information (RAI) on the NAC MAGNASTOR System Application (MAGNASTOR SAR Interim Revision 08B)

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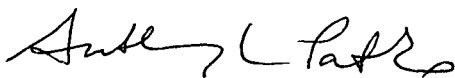
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In addition to the agreed upon changes described in the above listed communications, NAC made some minor editorial changes throughout the MAGNASTOR SAR, Revision 2. These changes were made to accommodate the noted technical changes or to correct grammatical/editorial errors. Editorial changes do not affect the technical content of the SAR.

The MAGNASTOR System is currently being considered by several U.S. utilities for near-term implementation at their operating reactor sites. Therefore, NAC requests that the NRC complete the draft Certificate of Compliance and the Safety Evaluation Report for the MAGNASTOR System application in a timely manner in order to support these anticipated utility needs. Any additional information requested will be promptly provided.

If you have any comments or questions, please contact me on my direct line at (678) 328-1274.

Sincerely,



Anthony L. Patko
Director, Licensing
Engineering

Enclosures: MAGNASTOR SAR, Rev. 2