



**UNITED STATES
NUCLEAR REGULATORY COMMISSION**
WASHINGTON, D.C. 20555-0001

February 17, 2017

Mr. Robert Segura, Acting Director
Department of Environmental Health
and Safety
6A Eisenhower Parking Deck
The Pennsylvania State University
University Park, PA 16802

**SUBJECT: APPROVAL OF A REQUEST TO WITHHOLD THE INDEPENDENT
ACCOUNTANT'S REPORT IN THE FINANCIAL STATEMENTS DATED
DECEMBER 19, 2016**

By letter dated December 19, 2016, The Pennsylvania State University submitted audited financial statements for fiscal year ending June 30, 2016 and a self-guarantee agreement. In accordance with Title 10 of the *Code of Federal Regulations* (10 CFR) Section 2.390, the submittal included an affidavit dated December 19, 2016, to request that both subject documents be withheld from public disclosure because the information is proprietary. An affidavit stated that the information should be considered exempt from mandatory public disclosure for the following reasons:

- The information sought to be withheld from public disclosure is owned and has been held in confidence by the University.
- The off-balance sheet exposures disclosed within the independent accountant's report is not available in public sources and is not required to be disclosed by the University for purposes other than to comply with Appendix E to 10 CFR Part 30.
- The information is being transmitted to the Commission in confidence and, under the provisions of 10 CFR 2.390; it is to be received in confidence by the Commission.

The staff at the U.S. Nuclear Regulatory Commission (NRC) reviewed the application and submittal in accordance with the requirements of 10 CFR 2.390. On the basis of the statements made in the affidavit, the NRC staff has determined that the submitted information sought to be withheld contains proprietary information. Therefore, the submitted information so marked will be withheld from the public disclosure pursuant to 10 CFR Paragraph 2.390(b) and Section 103(b) of the Atomic Energy Act of 1954, as amended. Withholding from public inspection shall not affect the right, if any, of persons properly and directly concerned to inspect the documents. If the basis for withholding this information from public inspection should change in the future such that the information could then be made available for public inspection, you should promptly notify the NRC. You should also understand that the NRC may have cause to review this determination in the future; for example, if the scope of a Freedom of Information Act request includes your information. In all review situations, if the NRC makes a determination adverse to the above, you will be notified in advance of any public disclosure.

In accordance with 10 CFR 2.390 of the NRC's "Agency Rules of Practice and Procedure," a copy of this letter will be available electronically for public inspection in the NRC Public Document Room or from the Publicly Available Records component of the NRC's Agencywide Documents Access and Management System (ADAMS). ADAMS is accessible from the NRC Web site at: <http://www.nrc.gov/reading-rm/adams.html>.

If you have any questions regarding this matter, please contact me at (301) 415-8729, or via e-mail to Christopher.Ryder@nrc.gov.

Sincerely,

/RA/

Christopher Ryder, Licensing Project Manager
Fuel Manufacturing Branch
Division of Fuel Cycle Safety, Safeguards,
and Environmental Review
Office of Nuclear Material Safety
and Safeguards

APPROVAL OF A REQUEST TO WITHHOLD THE INDEPENDENT ACCOUNTANT'S
REPORT IN THE FINANCIAL STATEMENTS DATED DECEMBER 19, 2016**DISTRIBUTION:** FCSE r/f**ADAMS Accession No.: ML17045A186**

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