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 MAIER,J.E. Rochester Gas & Electric Corp.
 RECIP.NAME RECIPIENT AFFILIATION
 ZWOLINSKI,J.A. Operating Reactors Branch 5

SUBJECT: Forwards Rev 3 to Procedure PC-25.4, "Guidelines for
 Interpreting Post-Accident Sampling Results to Estimate
 Reactor Core Damage," based on Westinghouse Owners Group
 core damage assessment methodology.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the company's financial health and for providing reliable information to stakeholders.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting process, from identifying a transaction to recording it in the appropriate ledger.

3. The third part of the document discusses the importance of reconciling accounts. It explains how regular reconciliations help to ensure that the company's records are accurate and that there are no discrepancies between the books and the bank statements.

4. The fourth part of the document discusses the importance of maintaining proper documentation. It emphasizes that all transactions should be supported by valid receipts and invoices, and that these documents should be stored in a secure and accessible location.

5. The fifth part of the document discusses the importance of reviewing the records regularly. It explains that regular reviews help to identify any errors or irregularities and to ensure that the company's financial statements are accurate and reliable.

6. The sixth part of the document discusses the importance of maintaining proper records for tax purposes. It emphasizes that accurate records are essential for calculating the company's tax liability and for providing the necessary documentation to the tax authorities.

7. The seventh part of the document discusses the importance of maintaining proper records for legal purposes. It explains that accurate records are essential for defending the company in the event of a lawsuit or for providing evidence in a legal proceeding.

8. The eighth part of the document discusses the importance of maintaining proper records for internal control purposes. It emphasizes that accurate records help to ensure that the company's assets are protected and that there are no unauthorized transactions.

9. The ninth part of the document discusses the importance of maintaining proper records for management decision-making purposes. It explains that accurate records provide the necessary information for management to make informed decisions about the company's future.

10. The tenth part of the document discusses the importance of maintaining proper records for external reporting purposes. It emphasizes that accurate records are essential for providing reliable information to investors, creditors, and other external stakeholders.



ROCHESTER GAS AND ELECTRIC CORPORATION • 89 EAST AVENUE, ROCHESTER, N.Y. 14649-0001



JOHN E. MAIER
AND
SENIOR VICE PRESIDENT
OPERATIONS AND ENGINEERING

TELEPHONE
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January 29, 1985

Director of Nuclear Reactor Regulation
Attention: Mr. John A. Zwolinski, Chief
Operating Reactors Branch No. 5
U.S. Nuclear Regulatory Commission
Washington, D.C. 20555

Subject: Core Damage Assessment by Radiological Analysis
R. E. Ginna Nuclear Power Plant
Docket No. 50-244

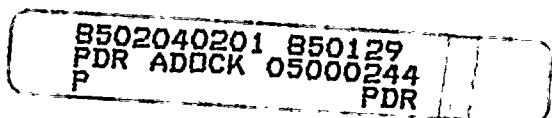
Dear Mr. Zwolinski:

Enclosed is the procedure for estimating reactor core damage by radiological and chemical analysis. The procedure is based on the Westinghouse Owners Group Core Damage Assessment Methodology and is specific for the R. E. Ginna Nuclear Power Plant.

Very truly yours,

John E. Maier
John E. Maier

Enclosure



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