

**From:** [Lynne Goodman](#)  
**To:** [Smith, Ted](#)  
**Subject:** [External\_Sender] Comments on the Draft Report on Working Group Review of NRC Decommissioning Financial Assurance  
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Ted, hello and I hope you are doing well in these challenging times.

I read the draft report from the Working Group and thought it clearly written. The recommended changes made sense to me, with one caveat.

In Section V.1, the recommendation is that " Guidance should make clear that the requirement to report the amount spent on decommissioning means that the amount should be broken down by decommissioning activity. Thus, the DFS reports should itemize expenses similar to how such expenses are presented in licensees' site-specific decommissioning cost estimates. The desired outcome is for licensees to present this information in a manner that allows the NRC licensing and oversight staff to make informed decisions on the usage of the Decommissioning Trust Funds. NRC guidance should be revised to clearly specify the level of detail expected in DFS reports."

I agree that the recommendation will allow expenses to be better compared against the cost estimate. The reporting was not previously required to be by decommissioning cost estimate activities. However, the guidance should allow, for at least the plants that have been shutdown for many years, to report the amount being spent going forward after the guidance is published to be broken down by the cost estimate activities. The guidance should not require them to go back and determine the categories of previous expenditures before the guidance is revised for the historical cumulative decommissioning expenditures. Depending on the facility, the information may be easily available for the historical cumulative expenditures, or it may be a major research project to re-categorize past expenditures against the decommissioning cost estimate activities if the cost breakdown structure wasn't established in that manner, or if records were not kept that would facilitate this categorization for historical expenditures.

I'd be happy to further explain this comment if you have questions, since the wording did get rather complicated.

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