



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D. C. 20555

September 8, 1976

Mr. Troy B. Conner, Jr.
Conner & Knotts
1747 Pennsylvania Avenue, N.W.
Washington, D.C. 20006

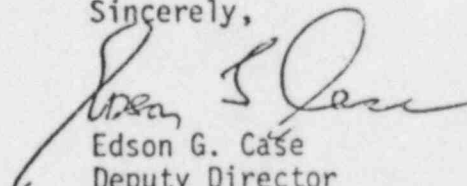
In the Matter of
Philadelphia Electric Company, et al.
(Peach Bottom Atomic Power Station, Units 2 and 3)
Docket Nos. 50-277 and 50-278

Dear Mr. Conner:

In response to your letter of September 7, 1976, the NRC Staff has reviewed the June 15, 1976 tax ruling to which you refer. We are satisfied that the portions of the Peach Bottom Atomic Power Station (Units 2 and 3) for which you have requested NRC certification are "pollution control facilities" as defined in 26 CFR 1.103-8(g) of the Internal Revenue Service regulations. Accordingly, pursuant to the provisions of 26 CFR 1.103-8(g)(2)(i)(b), the attached certificate has been executed.

The NRC is sending copies of your request and this response to all persons on the service list in the above referenced matter. In addition, copies of the pertinent tax ruling, dated June 15, 1976, will be available for inspection at the local public document room (Martin Memorial Library in York, Pennsylvania) and at the Commission's Public Document Room at 1717 H Street, N.W., Washington, D.C.

Sincerely,


Edson G. Case
Deputy Director
Office of Nuclear
Reactor Regulation

Enclosure
As Stated

cc w/encl: Service List

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NRR Release



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Docket Nos. 50-277
50-278

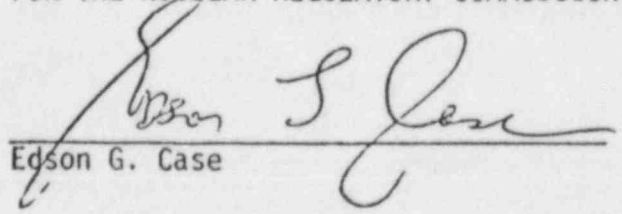
PEACH BOTTOM ATOMIC POWER STATION, UNITS 2 AND 3

CERTIFICATE

I, Edson G. Case, Deputy Director, Office of Nuclear Reactor Regulation of the United States Nuclear Regulatory Commission, being duly authorized, certify as follows:

The cooling tower system [Item B(1)] and the components of the gaseous radwaste system [Item B(2)] described in the project description contained in Schedule A hereto, which is also contained in the proposed Pollution Control Facilities Agreement between the York County Industrial Development Authority and Atlantic City Electric Company, Delmarva Power & Light Company, Philadelphia Electric Company, and Public Service Electric and Gas Company, are, as designed, in furtherance of the purpose of controlling water pollution and atmospheric pollutants, respectively.

FOR THE NUCLEAR REGULATORY COMMISSION


Edson G. Case

Dated at Bethesda, Maryland

this 8th day of September 1976.