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April 23, 1997  
PY-CEI/NRR-2161L (Perry)  
Serial Number-2458 (Davis-Besse)

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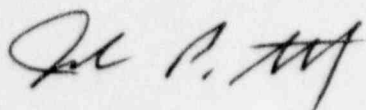
Annual Financial Reports and Certified Financial Statements for the Perry  
Nuclear Power Plant (Docket Number 50-440) and the Davis-Besse Nuclear Power  
Station (Docket Number 50-346).

Gentlemen:

Centerior Energy is the parent company for the Cleveland Electric Illuminating  
Company and the Toledo Edison Company, operators of the Perry Nuclear Power  
Plant and Davis-Besse Nuclear Power Station, respectively. In accordance with  
10CFR50.71(b), Centerior Energy hereby submits the annual financial reports,  
including the certified financial statements for the two licensees. Also  
enclosed is Form 10-K, the Annual Report to the United States Securities and  
Exchange Commission, for the fiscal year ending December 31, 1996.

If you have any questions, please contact Mr. Henry L. Hegrat, Manager -  
Regulatory Affairs, Perry, at (216) 280-5606.

Very truly yours,



HMC:s

Enclosures

cc: Regional Administrator, NRC Region III  
NRC Project Manager (Perry)  
NRC Project Manager (Davis Besse)  
NRC Senior Resident Inspector (Perry)  
NRC Senior Resident Inspector (Davis-Besse)  
Utility Radiological Safety Board

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