

**Energy & Process
Corporation**

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March 9, 2012

Element Newtown
2 Pheasant Run
Newtown, PA 18940-1819

Attn: Jud Holl
Mechanical Lab Manager

Subject: Your audit findings response received 03/08/12

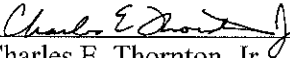
Dear Mr. Holl,

Thank you for the subject response. Your corrective actions have been reviewed and found acceptable.

Element Newtown has been reapproved for metallurgical testing, NDE, and inspection activities for nuclear application.

Corrective actions taken will be verified during our next audit at your facility.

Sincerely,


Charles E. Thornton, Jr.
Manger Quality Assurance

cc: VHF
M.Capallo
D.Walker
QA