A Touchstone Energy[®] Cooperative





212 LOCUST ST. • P.O. BOX 1266 • HARRISBURG, PA 17108-1266 • PHONE 717/233-5704 • FAX 717/234-1309

May 22, 2008

U.S. Nuclear Regulatory Commission Attn: Document Control Desk Mail Station OP1-17 Washington, DC 20555

SUSQUEHANNA STEAM ELECTRIC STATION Notice of Change in Trustee for Nuclear Decommissioning Trust

Dear Sir or Madam:

Allegheny Electric Cooperative, Inc., (Allegheny), owns a ten percent (10%) undivided interest in the Susquehanna Steam Electric Station. Since 1990, Allegheny has maintained a Decommissioning Trust Agreement with Mellon Bank, N.A. (Mellon), whereby Mellon serves as the trustee to the above Trust. 2000 Onde

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Mellon and The Bank of New York completed a merger of these two holding companies during 2007, forming The Bank of New York Mellon Corporation. As a result, The Bank of New York Mellon Corporation will be the successor entity to the claims, rights, obligations and liabilities of our decommissioning trust at Mellon Bank. We have been notified that the targeted implementation date for this to occur is July 1, 2008.

If you have any questions regarding this notification, please contact me at (717) 233-5704.

Sincerely,

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Kenneth W. Kammeier Vice President – Finance & Accounting

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Mr. M. Dusaniwskyj, NRC – OWF

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