March 21, 2001

Mr. Robert S. (Stu) Dinwiddie, Ph. D.
RCRA Advisor
Hazardous Waste Bureau
New Mexico Environment Department
2044 A Galisteo
Santa Fe, New Mexico 87505

Subject: DRAFT ANNUAL AUDIT FOR THE WASTE ISOLATION PILOT PLANT FACILITY
CALENDAR YEAR 2000

Reference: NMED letter to Mr. Joe Epstein from Mr. Robert Dinwiddie, dated February 28,
2001, subject: Draft Annual Audit for the WIPP Facility, calendar year 2000

The purpose of this letter is to respond to the Draft Annual Unit Audit for calendar year 2000.

Per your request, the audit was evaluated and was found to be incorrect. The tables, "Draft
AUA Summary, Year 2000" and "Draft AUA Operating Units, Year 2000" should be modified to
reflect the approval of an additional disposal unit (panel 2) by the NMED in October 2000. The
associated fees should be re-calculated.

Note the following address correction:

Mr. Joe Epstein
Mr. Henry F. Herrera
Westinghouse Electric Company
TRU Solutions LLC
P.O. Box 27078
Carlsbad, NM 88221
If you have any questions concerning this response to the Draft Annual Unit Audit, please call Mr. R. F. Kehrman at (505) 234-7210.

Sincerely,

H. F. Herrera
General Manager

cc: I. R. Triay, CBFO
H. L. Plum, CBFO
S. Zappe, NMED