

U.S. DEPT. OF LABOR

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December 7, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Filing

Dear Sir or Madam:

This correspondence is submitted in accordance with Department of Labor Regulation §2520.104-23 to report that Becton, Dickinson and Company, 1 Becton Drive Franklin Lakes, New Jersey 07417, 22-0760120 has adopted, effective as of December 1, 2006, the Becton, Dickinson and Company Pilots Policy for Enhanced Severance (the "Plan"). The Plan is an unfunded plan maintained by Becton, Dickinson and Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 6 employees eligible for the Plan. In accordance with ERISA §104(a)(6) and applicable regulations, the Plan document will be provided upon request.

Respectfully submitted,

Chuck Burak

Director, Worldwide Benefits

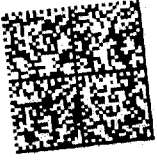
1 Becton Drive
Franklin Lakes, New Jersey 07417



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