


**Harter Secrest & Emery LLP**

ATTORNEYS AND COUNSELORS

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October 16, 2007

VIA: CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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: Carestream Health, Inc.  
 Top Hat Plan Exemption

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that Carestream Health, Inc. maintains the Carestream Health, Inc. Deferred Compensation Plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees of Carestream Health, Inc. and its participant subsidiaries.

1. Name and Address of Employer:  
     Carestream Health, Inc.  
     50 Verona Street  
     Rochester, New York 14608
2. Employer EIN: 20-8190334
3. Number of Plans: 1
4. Name of Plan: Carestream Health, Inc. Deferred Compensation Plan
5. Number of Participants: 8

Carestream Health, Inc. will provide plan documents to the Secretary upon request. Please contact me if you require additional information.

Very truly yours,

Harter Secrest &amp; Emery LLP

Paul W. Holloway

 DIRECT DIAL: (585) 231-1208  
 E-MAIL: PHOLLOWAY@HSELAW.COM

PWH:smb

cc: Karen Vining



Harter Secret & Emery LLP

ATTORNEYS AND COUNSELORS

1600 BAUSCH & LOMB PLACE ROCHESTER, NY 14604-2711

PAUL W. HOLLOWAY

RETURN RECEIPT  
REQUESTED

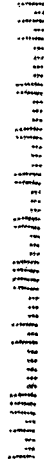
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE  
**CERTIFIED MAIL™**



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