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June 24, 2005

Mr. David Everhardt
U.S. Nuclear Regulatory Commission
Region 1
475 Allendale Road
King of Prussia, PA 19406

RE: Becton Dickinson Caribe, Ltd., Vicks Drive, Lot 6,
Cayey, Puerto Rico 00737
NRC License No. 52-21502-01 03020875

Dear Mr. Everhardt:

Enclosed please find the following documents in further support of Becton, Dickinson and Company's ("BD") Parent Company Guarantee dated March 31, 2005 for the above-referenced facility:

1. The original CEO letter signed by William A Kozy, Chief Executive Officer of Becton Dickinson Caribe, Ltd.;
2. A special report by our independent auditor, Ernst & Young, confirming the Chief Financial Officer's letter dated March 31, 2005;
3. Ernst & Young's schedule reconciling the amounts contained in the CFO letter with the amounts in BD's financial statements.

Please contact me if you have any questions or comments regarding our submission.

Very truly yours,

Robert Manspeizer
Senior Paralegal

cc: Nilka Rivera

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BD

Helping all people
live healthy lives

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www.bd.com

April 22, 2005

Mr. David Everhardt
U.S. Nuclear Regulatory Commission
Region I
475 Allendale Road
King of Prussia, PA 19406

RE: Becton Dickinson Caribe, Ltd., Vicks Drive, Lot 6,
Cayey, Puerto Rico 00737
NRC License No. 52-21502-01

Dear Mr. Everhardt:


I am the Chief Executive Officer of Becton Dickinson Caribe, Ltd., Vicks Drive, Lot 6, P.O. Box 372860, Cayey, Puerto Rico 00737, a corporation. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in 10 CFR Part 30.

I hereby certify that the Puerto Rico branch of Becton Dickinson Caribe, Ltd. is currently a going concern, and that it possesses positive tangible net worth in the amount of \$63,412,382.00.

This firm is not required to file a Form 10K with the U.S. Securities and Exchange Commission for the latest fiscal year. The fiscal year of this firm ends on September 30th.

I hereby certify that the content of this letter is true and correct to the best of my knowledge.

Becton Dickinson Caribe, Ltd.



William A. Kozy
Chief Executive Officer

June 23, 2005

Mr. David Everhardt
U.S. Nuclear Regulatory Commission
Region 1
475 Allendale Road
King of Prussia, PA 19406

RE: Becton Dickinson Caribe, Ltd.
Cayey, Puerto Rico
NRC License No. 52-21502-01

Dear Mr. Everhardt:

We have examined the financial statements of Becton, Dickinson and Company for the year ended September 30, 2004, and have issued our report thereon dated November 3, 2004. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary.

Becton, Dickinson and Company has prepared documents to demonstrate its financial responsibility under NRC's financial assurance regulations, 10 CFR Part 30. This letter is furnished to assist the licensee, Becton Dickinson Caribe, Ltd., NRC License No. 52-21502-01, in complying with these regulations and should not be used for other purposes.

The attached schedule reconciles the specified information furnished in the chief financial officer's (CFO's) letter in response to the regulations with the company's financial statements. In connection therewith, we have

1. Confirmed that the amounts in the column "Per Financial Statements" agree with amounts contained in the company's financial statements for the year ended September 30, 2004;
2. Confirmed that the amounts in the column "Per CFO's Letter" agree with the letter prepared in response to NRC's request;
3. Confirmed that the amounts, if any, in the column "Reconciling Items" are adequately explained in the attached schedule, that each reconciling item represents an appropriate adjustment to the financial data, and that the amount of each reconciling item is accurate; and
4. Recomputed the totals and percentages.

Because the procedures in 1-4 above do not constitute a full examination made in accordance

with auditing standards generally accepted in the United States, we do not express an opinion on the manner in which the amounts of the items referred to above were derived. In connection with the procedures referred to above, no matters came to our attention that cause us to believe that the chief financial officer's letter and supporting information should be adjusted.

Ernst & Young LLP

June 23, 2005

Becton Dickinson & Company
Schedule Reconciling Amounts Contained in Chief
Financial Officer's Letter with Amounts in Financial Statements

Financial Test Line		Per Financial Statements	Reconciling Items	CFO's Letter
1	2 <u>Total Liabilities</u>			
	Total current liabilities	\$1,050,082,000		
	Long-term debt	1,171,506,000		
	Long-term employee benefit obligations	374,222,000		
	Deferred income taxes	88,906,000		
	Total liabilities	\$2,684,716,000		\$2,684,716,000
1	3 <u>Tangible Net Worth</u>			
	Net worth	\$3,067,863,000		
	Less: Goodwill	473,211,000		
	Core and developed, technology	188,541,000		
	Other intangibles	93,466,000		
	Tangible net worth	\$2,312,645,000		\$2,312,645,000
1	4 Net worth	\$3,067,863,000		\$3,067,863,000
1	5 Current assets	\$2,641,334,000		\$2,641,334,000
1	6 Current liabilities	\$1,050,082,000		\$1,050,082,000
1	8 Net Income	\$467,402,000		\$467,402,000
1	8 Depreciation, Amortization	\$357,224,000		\$357,224,000
1	9 Total long lived assets in the US	\$1,687,276,000		\$1,687,276,000
2	5 <u>Tangible Net Worth</u>			
	Net worth	\$3,067,863,000		
	Less: Goodwill	473,211,000		
	Core and developed, technology	188,541,000		
	Other intangibles	93,466,000		
	Tangible net worth	\$2,312,645,000		\$2,312,645,000
2	6 Total long lived assets in the US	\$1,687,276,000		\$1,687,276,000