

Mail Stop 0306

May 4, 2005

Mr. John R. Considine
Executive Vice President and Chief Financial Officer
Becton, Dickinson and Company
1 Becton Drive
Franklin Lakes, New Jersey 07417-1880

Re: Becton, Dickinson and Company
Form 10-K for the fiscal year ended September 30, 2004
Filed December 13, 2004
File No. 001-04802

Dear. Mr. Considine:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant