



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

March 13, 2008

John R. Considine  
Chief Financial Officer  
Becton, Dickenson and Company  
1 Becton Drive  
Franklin Lakes, NJ 07417-1880

**RE: Becton, Dickenson and Company  
Form 10-K for the fiscal year ended September 30, 2007  
Filed November 23, 2007  
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,

Brian Cascio  
Accounting Branch Chief