



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2011

Via E-mail

Dean J. Paranicas  
Vice President, Corporate Secretary and Public Policy  
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, 2010  
Filed November 24, 2010  
File No. 1-04802**

Dear Mr. Paranicas:

We refer you to our comment letter dated September 8, 2011, regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance