



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

DIVISION OF  
CORPORATION FINANCE

February 22, 2017

Via E-mail

Vincent A. Forlenza  
Chairman, Chief Executive Officer and President  
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, 2016  
Filed November 23, 2016  
File No. 1-04802**

Dear Mr. Forlenza:

We refer you to our comment letter dated January 25, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance