

DIVISION OF CORPORATION FINANCE

April 26, 2022

Thomas J. Spoerel Senior Vice President, Controller & Chief Accounting Officer Becton, Dickinson and Company 1 Becton Drive Franklin Lakes, NJ 07417-1880

> Re: Becton, Dickinson and Company Form 10-K for the fiscal year ended September 30, 2021 Filed November 24, 2021 File No. 001-04802

Dear Mr. Spoerel:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Life Sciences