



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2023

Christopher DelOrefice  
Chief Financial Officer  
BECTON DICKINSON & CO  
1 Becton Drive  
Franklin Lakes, NJ 07417

**Re: BECTON DICKINSON & CO**  
**Form 10-K filed November 22, 2022**  
**Response dated May 17, 2023**  
**File No. 001-04802**

Dear Christopher DelOrefice:

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 Industrial Applications and  
Services