12/31/97

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO.) *

BECTON DICKINSON AND COMPANY (NAME OF ISSUER) COMMON (TITLE CLASS OF SECURITIES) 075887109 (CUSIP NUMBER)

CHECK THE FOLLOWING BOX IF A FEE IS BEING PAID WITH THIS STATEMENT. (A FEE IS NOT REQUIRED ONLY IF THE FILING PERSON: (1) HAS A PREVIOUS STATEMENT ON FILE REPORTING BENEFICIAL OWNERSHIP OF MORE THAN FIVE PERCENT OF THE CLASS OF SECURITIES DESCRIBED IN ITEM 1; AND (2) HAS FILED NO AMENDMENT SUBSEQUENT THERETO REPORTING BENEFICIAL OWNERSHIP OF FIVE PERCENT OR LESS OF SUCH CLASS.) (SEE RULE 13D-7).

*THE REMAINDER OF THIS COVER PAGE SHALL BE FILLED OUT FOR A REPORTING PERSON'S INITIAL FILING ON THIS FORM WITH RESPECT TO THE SUBJECT CLASS OF SECURITIES, AND FOR ANY SUBSEQUENT AMENDMENT CONTAINING INFORMATION WHICH WOULD ALTER THE DISCLOSURES PROVIDED IN A PRIOR COVER PAGE.

THE INFORMATION REQUIRED IN THE REMAINDER OF THIS COVER PAGE SHALL NOT BE DEEMED TO BE "FILED" FOR THE PURPOSE OF SECTION 18 OF THE SECURITIES EXCHANGE ACT OF 1934 ("ACT") OR OTHERWISE SUBJECT TO THE LIABILITIES OF THAT SECTION OF THE ACT BUT SHALL BE SUBJECT TO ALL OTHER PROVISIONS OF THE ACT (HOWEVER, SEE THE NOTES).

CUSIP NO. 075887109 13G PAGE 2 OF 5 PAGES

- 1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF PERSON STATE STREET BANK AND TRUST COMPANY, TRUSTEE 04-1867445 BECTON DICKINSON AND COMPANY SAVINGS INCENTIVE PLAN (ESOP PORTION)
- 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP.*

NOT APPLICABLE

- 3. SEC USE ONLY
- 4. CITIZENSHIP OR PLACE OF ORGANIZATION

BOSTON, MASSACHUSETTS

- 5. SOLE VOTING POWER
 - 0 SHARES
- 6. SHARED VOTING POWER 2,748,322.016 SHARES (REPRESENTS 858,850.63 ESOP PFD SHS CONVERTED INTO COMMON RATIO OF 1 PFD = 3.2 COMMON
- 7. SOLE DISPOSITIVE POWER

0 SHARES

8. SHARED DISPOSITIVE POWER

- SHARES (REPRESENTS 858,850.63 ESOP PFD SHS CONVERTED INTO COMMON RATIO OF 1 PFD = 3.2 COMMON 9. AGGREGATED AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,748,322.016 SHARES (REPRESENTS 858,850.63 ESOP PFD SHS CONVERTED INTO COMMON RATIO OF 1 PFD = 3.2 COMMON 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* NOT APPLICABLE 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 12. TYPE OF REPORTING PERSON* CUSIP NO. 075887109 13G PAGE 2A OF 5 PAGES
- 1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF PERSON STATE STREET BANK AND TRUST COMPANY, TRUSTEE 04-1867445 BECTON DICKINSON AND COMPANY SAVINGS INCENTIVE PLAN
- 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP.*

NOT APPLICABLE

- 3. SEC USE ONLY
- 4. CITIZENSHIP OR PLACE OF ORGANIZATION

BOSTON, MASSACHUSETTS

- 5. SOLE VOTING POWER 0 SHARES
- 6. SHARED VOTING POWER 3,194,345 SHARES
- 7. SOLE DISPOSITIVE POWER 0 SHARES
- 8. SHARED DISPOSITIVE POWER 3,194,345 SHARES
- 9. AGGREGATED AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,194,345 SHARES
- 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* NOT APPLICABLE
- 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 2.6%
- 12. TYPE OF REPORTING PERSON* CUSIP NO. 075887109 13G PAGE 2B OF 5 PAGES
- 1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF PERSON STATE STREET BANK AND TRUST COMPANY, TRUSTEE 04-1867445 OR DISCRETIONARY ADVISOR VARIOUS COLLECTIVE INVESTMENT FUNDS FOR EMPLOYEE BENEFIT PLANS AND OTHER INDEX ACCOUNTS BECTON DICKINSON
- 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP.*

NOT APPLICABLE

- SEC USE ONLY
- 4. CITIZENSHIP OR PLACE OF ORGANIZATION

BOSTON, MASSACHUSETTS

- 5. SOLE VOTING POWER 1,571,876 SHARES
- 6. SHARED VOTING POWER

0 SHARES

- 7. SOLE DISPOSITIVE POWER 1,716,676 SHARES
- 8. SHARED DISPOSITIVE POWER 0 SHARES
- 9. AGGREGATED AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,716,676 SHARES
- 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* NOT APPLICABLE

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 1.4% 12. TYPE OF REPORTING PERSON* CUSIP NO. 075887109 13G PAGE 2C OF 5 PAGES 1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF PERSON STATE STREET BANK AND TRUST COMPANY, TRUSTEE/CO-TRUSTEE 04-1867445 VARIOUS PERSONAL TRUST ACCOUNTS BECTON DICKINSON 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP.* NOT APPLICABLE 3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION BOSTON, MASSACHUSETTS 5. SOLE VOTING POWER 14,900 SHARES 6. SHARED VOTING POWER 400 SHARES 7. SOLE DISPOSITIVE POWER 1,800 SHARES 8. SHARED DISPOSITIVE POWER 13,500 SHARES 9. AGGREGATED AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 15,300 SHARES 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* NOT APPLICABLE 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 . 0 % 12. TYPE OF REPORTING PERSON* SCHEDULE 13G PAGE 3 OF 5 PAGES (A) NAME OF ISSUER BECTON DICKINSON AND COMPANY (B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES ONE BECTON DRIVE FRANKLIN LAKES, NJ 07417-1880 ITEM 2. (A) NAME OF PERSON FILING STATE STREET BANK AND TRUST COMPANY, TRUSTEE (B) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 225 FRANKLIN STREET, BOSTON, MA 02110 (C) CITIZENSHIP BOSTON, MASSACHUSETTS (D) TITLE CLASS OF SECURITIES COMMON (E) CUSIP NUMBER 075887109 IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR ITEM 3. 13D-2(B), CHECK WHETHER THE PERSON FILING IS A: (B) _X_ BANK AS DEFINED IN SECTION 3(A)(6) OF THE ACT PAGE 4 of 5 PAGES ITEM 4. OWNERSHIP (A) AMOUNT BENEFICIALLY OWNED 7,674,643.016 SHARES (B) PERCENT OF CLASS 6.2% (C) NUMBER OF SHARES AS TO WHICH SUCH PERSON HAS: (I) SOLE POWER TO VOTE OR TO DIRECT THE VOTE 1,586,776 SHARES (II) SHARED POWER TO VOTE OR TO DIRECT THE VOTE 5,943,067.016 SHARES

- (III) SOLE POWER TO DISPOSE OR TO DIRECT THE DISPOSITION OF 1.718.476 SHARES
- (IV) SHARED POWER TO DISPOSE OR TO DIRECT THE DISPOSITION OF 5,956,167.016 SHARES
- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

NOT APPLICABLE

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

NOT APPLICABLE

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

NOT APPLICABLE

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

NOT APPLICABLE

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

NOT APPLICABLE

PAGE 5 OF 5 PAGES

ITEM 10. CERTIFICATION

THE FOLLOWING CERTIFICATION SHALL BE INCLUDED IF THE STATEMENT IS FILED PURSUANT TO RULE 13D-1(B):

BY SIGNING BELOW I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE SECURITIES REFERRED TO ABOVE WERE ACQUIRED IN THE ORDINARY COURSE OF BUSINESS AND WERE NOT ACQUIRED FOR THE PURPOSE OF AND DO NOT HAVE THE EFFECT OF CHANGING OR INFLUENCING THE CONTROL OF THE ISSUER OF SUCH SECURITIES AND WERE NOT ACQUIRED IN CONNECTION WITH OR AS A PARTICIPANT IN ANY TRANSACTION HAVING SUCH PURPOSES OR EFFECT.

THIS REPORT IS NOT AN ADMISSION THAT STATE STREET BANK AND TRUST COMPANY IS THE BENEFICIAL OWNER OF ANY SECURITIES COVERED BY THIS REPORT, AND STATE STREET BANK AND TRUST COMPANY EXPRESSLY DISCLAIMS BENEFICIAL OWNERSHIP OF ALL SHARES REPORTED HEREIN PURSUANT TO RULE 13D-4.

SIGNATURE

AFTER REASONABLE INQUIRY AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, I CERTIFY THAT THE INFORMATION SET FORTH IN THIS STATEMENT IS TRUE, COMPLETE AND CORRECT.

10 FEBRUARY 1998

STATE STREET BOSTON CORPORATION STATE STREET BANK AND TRUST COMPANY, TRUSTEE

/s/ Mary Sue Spain Senior Compliance Officer