FORM 10-Q
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended December 31, 1999

OR

[_] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ___________________ to _________________

Commission file number 001-4802

Becton, Dickinson and Company
(Exact name of registrant as specified in its charter)

New Jersey	22-0760120
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1 Becton Drive, Franklin Lakes, New Jersey 07417-1880
(Address of principal executive offices)
(Zip Code)

(201) 847-6800
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X. No ___.

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class of Common Stock	Shares Outstanding as of January 31, 2000
Common stock, par value $1.00	251,570,836

BECTON, DICKINSON AND COMPANY
FORM 10-Q
For the quarterly period ended December 31, 1999

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ITEM 1. FINANCIAL STATEMENTS
BECTON, DICKINSON AND COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS
Thousands of Dollars

<TABLE>
<CAPTION>

Assets	December 31, 1999 (Unaudited)	September 30, 1999
Current Assets:		
Cash and equivalents	$ 70,936	$ 59,932
Short-term investments	663	4,660
Trade receivables, net	790,952	812,544
Inventories (Note 2):		
Materials	169,838	160,332
Work in process	99,384	94,627
Finished products	397,174	387,574
	666,396	642,533
Prepaid expenses, deferred taxes and other	173,692	164,056
Total Current Assets	1,702,639	1,683,725
Property, plant and equipment	2,969,062	2,932,804
Less allowances for depreciation and amortization	1,526,333	1,501,655
	1,442,729	1,431,149
Goodwill, Net	513,880	526,942
Core and Developed Technology, Net	324,359	329,460
Other Intangibles, Net	173,866	178,285
Other	334,168	287,397
Total Assets	$ 4,491,641	$ 4,436,958
Liabilities and Shareholders' Equity		
Current Liabilities:		
Short-term debt	$ 611,317	$ 631,254
Payables and accrued expenses	743,345	698,068
Total Current Liabilities	1,354,662	1,329,322
Long-Term Debt	953,433	954,169
Long-Term Employee Benefit Obligations	336,914	344,068
Deferred Income Taxes and Other	41,417	40,711
Commitments and Contingencies	-	-
Shareholders' Equity:		
Preferred stock	45,890	46,717
Common stock	332,662	332,662
Capital in excess of par value	51,859	44,626
Retained earnings	2,590,826	2,539,020
Unearned ESOP compensation	(20,535)	(20,310)
Deferred compensation	6,064	5,949
Shares in treasury - at cost	(993,291)	(997,333)
Accumulated other comprehensive income	(208,260)	(182,643)
Total Shareholders' Equity	1,805,215	1,768,688

Total Liabilities and Shareholders' Equity	$ 4,491,641	$ 4,436,958

</TABLE>

See notes to condensed consolidated financial statements

BECTON, DICKINSON AND COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
Thousands of Dollars, Except Per-share Data
(Unaudited)

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<S>	Three Months Ended December 31, 1999 <C>	1998 <C>
Revenues	$ 859,164	$ 768,966
Cost of products sold	449,951	385,710
Selling and administrative	233,838	223,116
Research and development	53,743	49,310
Total Operating Costs and Expenses	737,532	658,136
Operating Income	121,632	110,830
Interest expense, net	(21,557)	(17,871)
Other income, net	1,674	1,025
Income Before Income Taxes	101,749	93,984
Income tax provision	26,455	17,826
Net Income	$ 75,294	$ 76,158
Earnings Per Share:		
Basic	$ .30	$ .30
Diluted	$ .29	$ .29
Dividends Per Common Share	$ .0925	$ .085

</TABLE>

See notes to condensed consolidated financial statements

BECTON, DICKINSON AND COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
Thousands of Dollars
(Unaudited)

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Operating Activities <S>	Three Months Ended December 31, 1999 <C>	1998 <C>
Net income	$ 75,294	$ 76,158
Adjustments to Net Income to Derive Net Cash Provided By Operating Activities:		
Depreciation and amortization	72,440	62,688
Change in working capital	(25,960)	(67,321)
Other, net	(539)	15,340
Net Cash Provided by Operating Activities	121,235	86,865

Investing Activities

Capital expenditures	(66,697)	(61,778)
Acquisitions of businesses, net of cash acquired	-	(41,706)
Change in investments, net	3,529	2,895
Capitalized Software	(10,992)	(6,776)
Other, net	(20,686)	(8,419)
Net Cash Used for Investing Activities	(94,846)	(115,784)

Financing Activities

Change in short-term debt	(21,417)	75,199
Proceeds of long-term debt	-	185
Payments of long-term debt	(349)	(4,903)
Issuance of common stock from treasury	7,445	5,701
Dividends paid	(698)	-
Net Cash (Used for) Provided by Financing Activities	(15,019)	76,182
Effect of exchange rate changes on cash and equivalents	(366)	(1,936)
Net increase in cash and equivalents	11,004	45,327
Opening Cash and Equivalents	59,932	83,251
Closing Cash and Equivalents	$ 70,936	$ 128,578

</TABLE>

See notes to condensed consolidated financial statements

BECTON, DICKINSON AND COMPANY
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
Dollar and Share Amounts in Thousands, Except Per-share Data
December 31, 1999

Note 1 - Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with the instructions to Form 10-Q and, in the opinion of the management of the Company, include all adjustments which are of a normal recurring nature, necessary for a fair presentation of financial position and the results of operations and cash flows for the periods presented. However, the financial statements do not include all information and footnotes required for a presentation in accordance with generally accepted accounting principles. These condensed consolidated financial statements should be read in conjunction with the consolidated financial statements and the notes thereto included or incorporated by reference in the Company's 1999 Annual Report on Form 10-K. The results of operations for the interim periods are not necessarily indicative of the results of operations to be expected for the full year. Prior year information has been reclassified to conform to current year presentation.

Note 2 - Inventory Valuation

An actual valuation of inventory under the LIFO method can be made only at the end of each fiscal year based on the inventory levels and costs at that time. Accordingly, interim LIFO calculations are based on management's estimates of expected year-end inventory levels and costs.

Note 3 - Comprehensive Income

Comprehensive income for the Company includes the following:

<TABLE>
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	Three Months Ended December 31,	
	1999	1998
<S>	<C>	<C>
Net income	$ 75,294	$ 76,158

Other Comprehensive Income, Net of Tax		
Foreign currency translation adjustments	(38,685)	(6,882)
Unrealized gain (loss) on investments	13,068	(6,733)
Comprehensive Income	$ 49,677	$ 62,543

</TABLE>

On February 9, 2000, the Company sold a portion of its holdings in an available-for-sale investment for a gain of approximately $16,000 before taxes. The proceeds from this sale were approximately $18,400. The cost of this investment was determined based upon the specific identification method.

Note 4 - Earnings per Share

The following table sets forth the computations of basic and diluted earnings per share:

<TABLE>
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	Three Months Ended December 31, 1999	1998
<S>	<C>	<C>
Net income	$ 75,294	$ 76,158
Preferred stock dividends	(746)	(790)
Income available to common shareholders (A)	74,548	75,368
Preferred stock dividends - using "if converted" method	746	790
Additional ESOP contribution - using "if converted" method	(169)	(202)
Income available to common shareholders after assumed conversions (B)	$ 75,125	$ 75,956
Average common shares outstanding (C)	251,328	248,320
Dilutive stock equivalents from stock plans	6,287	11,823
Shares issuable upon conversion of preferred stock	4,978	5,276
Average common and common equivalent shares outstanding - assuming dilution (D)	262,593	265,419
Basic earnings per share (A/C)	$ .30	$ .30
Diluted earnings per share (B/D)	$ .29	$ .29

</TABLE>

Note 5 - Contingencies

The Company is involved, both as a plaintiff and a defendant, in various legal proceedings which arise in the ordinary course of business, including product liability and environmental matters. In the opinion of the Company, the results of these matters, individually and in the aggregate, are not expected to have a material impact on its results of operations, financial condition or cash flows.

The Company designed and implemented a Company-wide Year 2000 plan to ensure that its computer equipment and software and devices with date-sensitive embedded technology would be Year 2000-compliant. To date, the Company is not aware of any significant Year 2000-related issues. The Company's belief that it has completed each of the phases of the plan is based upon management's best estimates, which depend upon numerous assumptions regarding future events, including the continued availability of certain resources, third-party remediation plans, and other factors. These estimates and assumptions, however, may prove not to be accurate, and actual results could differ materially from those anticipated.

Note 6 - Segment Data

The Company's organizational structure is based upon its three principal business segments: BD Medical Systems, BD Biosciences, and BD Preanalytical Solutions. The Company evaluates performance based upon operating income. Segment operating income represents revenues reduced by product costs and operating expenses.

Financial information for the Company's segments is as follows:

	Three Months Ended December 31, 1999	Three Months Ended December 31, 1998
Revenues		
Medical Systems	$ 462,606	$ 425,165
Biosciences	264,416	223,279
Preanalytical Solutions	132,142	120,522
Total Revenues (A)	$ 859,164	$ 768,966
Segment Operating Income		
Medical Systems	$ 94,701	$ 80,826
Biosciences	25,311	29,457
Preanalytical Solutions	27,308	28,129
Total Segment Operating Income	147,320	138,412
Unallocated Expenses (B)	(45,571)	(44,428)
Income Before Income Taxes	$ 101,749	$ 93,984

(A) Intersegment revenues are not material.
(B) Includes interest, net; foreign exchange; and corporate expenses.

Note 7 - Special Charges

The Company recorded special charges in fiscal 1999 and 1998 associated with two restructuring programs, primarily designed to improve the Company's cost structure, refocus certain businesses, and write down impaired assets. A summary of the special charge accrual activity during the first three months of fiscal 2000 follows:

	Severance	Restructuring	Other
Accrual Balance at September 30, 1999	$13,100	$ 9,250	$ 6,100
Payments	(600)	(4,100)	(600)
Accrual Balance at December 31, 1999	$12,500	$ 5,150	$ 5,500

The 1998 restructuring plan included charges associated with the restructuring of certain manufacturing operations. As of December 31, 1999, approximately 95 positions have been eliminated, and the Company expects that an additional 150 people will be affected by this plan. These remaining affected employees are related to the planned closure of a surgical blade plant in the United States, scheduled for the first half of fiscal year 2002. The remaining 1998

restructuring accruals related to this closure consist primarily of severance.

Note 8 - Acquisition Reserves

During fiscal year 1998, the Company acquired the Medical Devices Division ("MDD") of The BOC Group. The assumed liabilities for the MDD acquisition included approximately $14,300 for severance and exit costs associated with the integration of certain MDD administrative functions. As of December 31, 1999, these accruals had been substantially paid.

During fiscal year 1997, the Company acquired Difco Laboratories Incorporated ("Difco"). The assumed liabilities for the Difco acquisition included approximately $17,500 for severance and other exit costs associated with the closing of certain Difco facilities. As of December 31, 1999, approximately $5,700 of these reserves remained. The Company expects to substantially pay these remaining accruals over the next six months.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Results of Operations

First quarter revenues of $859 million exceeded prior year revenues by 12 percent. Revenue growth for the quarter was unfavorably affected by the strengthened dollar versus the prior year, which reduced revenues by an estimated $11 million. We believe that revenues modestly benefited from purchases related to the preparation for potential year 2000 disruptions.

Segment Revenues (Dollars in millions)	Three Months Ended December 31, 1999	1998	% Change
Medical Systems			
United States	$ 207	$ 193	7
International	256	233	10
Total	$ 463	$ 425	9
Biosciences			
United States	$ 151	$ 123	22
International	114	100	14
Total	$ 264	$ 223	18
Preanalytical Solutions			
United States	$ 69	$ 63	9
International	63	57	10
Total	$ 132	$ 121	10
Total Revenues			
United States	$ 426	$ 379	13
International	433	390	11
Total	$ 859	$ 769	12

Recent acquisitions, primarily in the United States, added about $20 million to BD Biosciences ("Biosciences") revenues and about $6 million to BD Medical Systems ("Medical") revenues for the quarter. Worldwide revenues for the Medical and BD Preanalytical Solutions ("Preanalytical") segments reflected good growth in sales of advanced protection devices. All segments reported strong growth in international sales of core products. International revenues grew approximately 14 percent after excluding the unfavorable impact of foreign currency translation.

Medical segment operating income increased from the prior year primarily due to sales growth in advanced protection devices. The decrease in Biosciences segment operating income reflects the amortization associated with fiscal 1999 acquisitions. Preanalytical segment operating income decreased from the prior year despite an increase in sales growth in advanced protection devices. This decrease is due to continued investment in the research and development and the future

generation of advanced protection devices, as well as the unfavorable effect of changes in foreign currency rates. (See Note 6 in "Notes to Condensed Consolidated Financial Statements" for additional segment income information.)

Gross profit margin was 47.6% compared with last year's first quarter ratio of 49.8%. This decline reflects an unfavorable mix of sales, particularly in some of our emerging markets, and higher costs associated with the scale up of production of advanced protection devices. We expect gross profit margin to be higher for the remaining quarters of fiscal 2000. Selling and administrative expense decreased to 27.2% of revenues, reflecting spending controls and productivity improvements. The prior year's first quarter ratio of 29% included expenses related to acquisitions and reengineering charges associated with our enterprise-wide business systems upgrade program ("Genesis"). Investment in research and development was 6.3% of revenues in the current quarter, which was about the same as last year.

Operating income increased 10% from last year's first quarter. Operating margin was 14.2%, which is about the same as last year.

Net interest expense was about $4 million higher than the prior year, due to additional borrowings to fund prior year acquisitions. Other income, net was about $1 million higher than last year. Other income, net included the impact of a favorable patent settlement in the current quarter, which was partially offset by the absence in the current quarter of one-time items recorded in the prior year.

The first quarter income tax rate was 26%, compared with the prior year's rate of 19%, which included a favorable $7 million tax judgment in Brazil. We expect our tax rate for the full year to be about 26%.

Net income and diluted earnings per share were about the same as last year. Prior year earnings benefited from the favorable tax judgment in Brazil, which increased earnings per share by three cents. The impact of unfavorable foreign currency translation reduced diluted earnings per share for the current quarter by an estimated one cent.

Financial Condition

During the first three months of 2000, cash provided by operating activities increased to $121 million compared to $87 million during the first three months of last year. This increase reflects more stringent cash management policies and lower build-up of inventories compared with the prior year's first quarter largely due to Year 2000-related sales activity. Capital expenditures during the first three months were $67 million, slightly ahead of last year's amount of $62 million. We expect capital spending for fiscal 2000 to be about $350 million, reflecting increased investment in additional manufacturing capacity for advanced protection devices. Capitalized software represents expenditures associated with the Genesis program.

As of December 31, 1999, total debt of $1.6 billion represented 46.3% of total capital (shareholders' equity, net non-current deferred income tax liabilities, and debt), higher than 42.2% a year ago due to additional borrowings to fund acquisitions. Because of our strong credit

rating, we believe we have the capacity to arrange additional borrowings should the need arise.

At its November 1999 meeting, the Board of Directors increased our quarterly dividend from $.085 to $.0925 per common share.

Year 2000 Update

We designed and implemented a company-wide Year 2000 plan to ensure that our computer equipment and software and devices with date-sensitive embedded technology would be Year 2000-compliant. In other words, we wanted to ensure that this equipment and software and these devices would be able to distinguish between the year 1900 and the year 2000 and would function properly with respect to all dates, whether in the twentieth or twenty-first centuries.

Based upon our identification, assessment, remediation and testing efforts, we believe we completed all modifications to and replacements of our computer equipment and software that are necessary to avoid any potential Year 2000-related disruptions or malfunctions that were identified. To date, we have not experienced any major disruptions to our business nor are we aware of any significant Year 2000-related disruptions impacting our customers and suppliers. We will continue to monitor our critical systems over the next few months, as well as those of our suppliers and customers, for any Year-2000 related exposures.

As of December 31, 1999, we have incurred approximately $17 million in costs related to our Year 2000 project, which has been, and will continue to be, funded through operating cash flows. We do not anticipate any additional significant costs related to our plan. None of our other information technology projects have been delayed or deferred as a result of the implementation of the plan.

We believe we effectively anticipated and resolved any potential Year 2000 issues affecting us and our products, as well as those of third-party suppliers, in a timely manner. We cannot assure you, however, that Year 2000 issues will not materially and adversely affect our results of operations, cash flows or relationships with third parties in the event that

- we have not properly identified our Year 2000 issues or the potential business disruption among third parties with whom we conduct significant business, or

- our compliance assessment, remediation and testing activities, and our deployment of product upgrades have not effectively addressed all relevant Year 2000 issues affecting us and our products.

In addition, disruptions in the economy generally resulting from Year 2000 issues also could materially and adversely affect us. At this time, we cannot reasonably estimate the amount of potential liability and lost revenue that would be reasonably likely to result from the failure by us and certain key third parties to achieve Year 2000 compliance on a timely basis.

Costs of our plan and our belief that we have completed each of the phases of the plan are based upon management's best estimates, which rely upon numerous assumptions regarding future events, including the continued availability of certain resources, third-party remediation plans,

and other factors. These estimates, however, may prove not to be accurate, and actual results could differ materially from those anticipated. Factors that could result in material differences include, without limitation, the availability and cost of personnel with the appropriate training and experience, the ability to identify, assess, remediate and test all devices, relevant computer codes and embedded technology, and similar uncertainties. In addition, Year 2000-related issues may lead to possible third-party claims, the impact of which we cannot yet estimate. We cannot assure you that the aggregate cost of defending and resolving such claims, if any, would not have a material adverse effect on us.

Adoption of New Accounting Standards

In June 1998, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 133, "Accounting for Derivative Instruments and Hedging Activities". This Statement requires that all derivatives be recorded in the balance sheet as either an asset or liability measured at fair value and that changes in fair value be recognized currently in earnings unless specific hedge accounting criteria are met. In June 1999, the FASB issued SFAS No. 137, which deferred the effective date of SFAS No. 133. As a result, we will be adopting the provisions of this Statement no later than our first quarter of fiscal 2001. We are in the process of evaluating this Statement and have not yet determined the future impact on our consolidated financial statements.

Forward-Looking Statements

This interim report on Form 10-Q may contain certain forward looking statements (as defined under Federal securities laws) regarding the performance of Becton, Dickinson and Company ("BD"), including future revenues, products and income, which are based upon current expectations of BD and are subject to a number of business risks and uncertainties. Actual results could vary materially from anticipated results described in any forward-looking statement. Factors that could cause actual results to vary materially include, but are not limited to, competitive factors, changes in regional, national or foreign economic conditions, changes in interest or foreign currency exchange rates, delays in product introductions, litigation, Year 2000 issues, and changes in health care or other governmental regulation, as well as other factors discussed herein and in other of BD's filings with the Securities and Exchange Commission.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

There have been no material changes in information reported since the fiscal year ended September 30, 1999.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

We are involved, both as a plaintiff and a defendant, in various legal proceedings which arise in the ordinary course of business, including product liability and environmental matters.

As described more fully in our 1999 annual report on Form 10-K, we, along with a number of other manufacturers, have been named as a defendant in approximately 335 product liability lawsuits related to natural rubber latex that have been filed in various state and Federal courts. Cases pending in Federal court are being coordinated under the matter In re Latex Gloves Products Liability Litigation (MDL Docket No. 1148) in Philadelphia, and analogous procedures have been implemented in the state courts of California, Pennsylvania and New Jersey. We are vigorously defending these lawsuits.

Also as discussed in our 1999 Annual Report on Form 10-K, we have been named as a defendant in eleven product liability lawsuits relating to health care workers who allegedly sustained accidental needle sticks, but have not become infected with any disease. Another manufacturer and several medical product distributors also have been named as defendants in most of these cases. The cases have been filed on behalf of an unspecified number of health care workers in eleven different states seeking class action certification under the laws of these states.

On January 13, 2000, in the matter of Usrey v. Becton, Dickinson and Company, et al. (Case No. 342-173329-98, Tarrant County District Court), filed in Texas court on April 9, 1998, the Court signed an order conditionally granting plaintiffs' motion for class certification on behalf of certain Texas healthcare workers, subject to modification and alteration under Texas procedural law. Under Texas law, the order is subject to an immediate appeal, and any trial in the matter is stayed pending appeal. An appeal from the order was filed on February 1, 2000 and we will otherwise continue to vigorously defend this matter.

On January 13, 2000, in the matter of Benner v. Becton, Dickinson and Company, et al., originally filed on June 1, 1999 in Supreme Court of the State of New York (Case No. 99-111372) and removed to federal court on July 1, 1999 (No. 99 Civ. 4785, United States District Court, Southern District of New York), the Court granted our motion to dismiss the plaintiff's complaint for failure to state a cause of action. The Benner matter was an action seeking class action certification on behalf of certain New York healthcare workers alleging that syringes and other medical devices were defectively designed. The Court dismissed the complaint without prejudice, giving the plaintiff twenty-one days within which to file an amended complaint, which has been stayed subject to further court order.

To date no other class has been certified in these cases. Generally, these actions

allege that health care workers have sustained needle sticks using hollow-bore needle devices manufactured by us and, as a result, require medical testing, counseling and/or treatment.

In our opinion, the results of the above matters, individually and in the aggregate, are not expected to have a material effect on our results of operations, financial condition or cash flows.

Item 2. Changes in Securities and Use of Proceeds.

Not applicable.

Item 3. Defaults Upon Senior Securities.

Not applicable.

Item 4. Submission of Matters to a Vote of Security Holders.

Not applicable.

Item 5. Other Information.

Not applicable.

Item 6. Exhibits and Reports on Form 8-K.

a) Exhibits

27 - Financial Data Schedule.

b) Reports on Form 8-K

During the three-month period ended December 31, 1999, we filed three Current Reports on Form 8-K under Item 5 - Other Events:

(i) In a report dated October 13, 1999, we announced that our Chief Financial Officer was leaving to pursue other interests.

(ii) In a report dated October 29, 1999, we announced that in the Usrey matter, the Court had advised that it believed that it was appropriate to address the issues in the case by way of a class action.

(iii) In a report dated November 4, 1999, we announced our results for the quarter and year ended September 30, 1999.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Becton, Dickinson and Company
(Registrant)

Date February 14, 2000

/s/ Richard M. Hyne
Richard M. Hyne
Vice President and Controller
(Principal Financial and Accounting Officer)

EXHIBIT INDEX

Exhibit Number	Description	Method of Filing
27	Financial Data Schedule	Filed with this report

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE
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REFERENCE TO SUCH FINANCIAL STATEMENTS.
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