SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) May 21, 1998

BECTON, DICKINSON AND COMPANY
(Exact name of registrant as specified in its charter)

New Jersey	001-4802	22-0760120
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

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

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

N/A
(Former name or former addresses if changed since last report.)

Item 5. OTHER EVENTS

The Registrant restated its Selected Financial Data and Quarterly Financial Data to reflect the effect of Financial Accounting Standards No. 128, "Earnings per Share." During 1997 the Financial Accounting Standards Board issued Financial Accounting Standard ("SFAS") No. 128, "Earnings per Share" which was effective for the Registrant beginning with the first quarter of fiscal 1998. This Statement simplifies the computation of earnings per share by replacing the previously reported primary and fully diluted earnings per share with basic and diluted earnings per share, respectively. Unlike primary earnings per share, basic earnings per share exclude the potential dilutive effect of common stock equivalents such as stock options, warrants and convertible securities.

On May 19, 1998, the Registrant announced in a press release that its Board of Directors had approved a plan to restructure certain manufacturing and administrative activities which, coupled with previously announced initiatives, was expected to result in approximately $120 million in restructuring, one-time, and other charges. Attached hereto as Exhibit 99.2, which is hereby incorporated herein by reference, is a copy of such press release.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

The Registrant is filing herewith the exhibits referenced in the Index of Exhibits annexed hereto and made a part hereof.

SIGNATURES

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 hereunto duly authorized.

BECTON, DICKINSON AND COMPANY
(Registrant)

By: /s/ Bridget M. Healy
Bridget M. Healy
Vice President and Secretary

Date: May 21, 1998

INDEX TO EXHIBITS

Exhibit Number	Description of Exhibits
12	Ratio of Earnings to Fixed Charges
27.1	Restated Financial Data Schedule
99.1	Selected Financial Data and Quarterly Financial Data - Restated in accordance with Statement of Financial Accounting Standards No. 128
99.2	Press Release issued on May 19, 1998.

EXHIBIT 12

BECTON, DICKINSON AND COMPANY
CALCULATION OF RATIO OF EARNINGS TO FIXED CHARGES

(ALL AMOUNTS IN MILLIONS EXCEPT FOR RATIO OF EARNINGS TO FIXED CHARGES)

	Six Months Ended March 31, 1998	Year Ended September 30 1997	1996	1995	1994	1993
Income Before Income Taxes and Cumulative Effect of Accounting Changes	$ 220.6	$ 422.6	$ 393.7	$ 349.6	$ 296.2	$ 222.9
Undistributed (Earnings)/Losses of Less than 50%-Owned Companies Carried at Equity	-	-	-	-	-	0.2
Net Capitalized Interest	(0.1)	3.5	4.5	7.2	5.7	3.3
Fixed Charges	38.7	72.1	75.8	80.5	84.0	90.9
Earnings as Adjusted	$ 259.2	$ 498.2	$ 474.0	$ 437.3	$ 385.9	$ 317.3
Fixed Charges:						
Interest Cost (1)	$ 31.4	$ 57.6	$ 59.5	$ 64.7	$ 68.4	$ 74.9
Interest Allocable to Rents (2)	7.0	14.0	15.0	15.3	15.0	15.5
Amortization of Debt Expense	0.3	0.5	1.3	0.5	0.6	0.5
Fixed Charges	$ 38.7	$ 72.1	$ 75.8	$ 80.5	$ 84.0	$ 90.9
Ratio of Earnings to Fixed Charges	6.70	6.91	6.25	5.43	4.59	3.49

(1) Includes interest expense and interest capitalized in accordance with FASB Statement No. 34.

(2) Represents an appropriate portion of rental expense.

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This schedule contains restated summary financial information extracted from the Company's Consolidated Financial Statements for such periods and is qualified in its entirety by reference to such financial statements.
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Exhibit 99.1

During 1997 the Financial Accounting Standards Board issued Financial Accounting Standards ("SFAS") No. 128, "Earnings per Share" which is effective for the Company beginning with the first quarter of fiscal 1998. SFAS No. 128 replaces the previously reported primary and fully diluted earnings per share with basic and diluted earnings per share. Following are restated earnings per share amounts for prior periods computed in compliance with SFAS No. 128.

Selected Financial Data: Amounts in thousands, except per share data

Years ended September 30	1997	1996	1995	1994	1993	1992
Earnings (Loss) Per Share						
Basic Earnings (Loss) Per Share:						
Income Before Cumulative Effect of Accounting Changes	$ 2.42	$ 2.21	$ 1.85	$ 1.55	$ 1.38	$ 1.31
Cumulative Effect of Accounting Changes	-	-	-	-	(0.93)	-
Net Income	$ 2.42	$ 2.21	$ 1.85	$ 1.55	$ 0.45	$ 1.31
Diluted Earnings (Loss) Per Share:						
Income Before Cumulative Effect of Accounting Changes	$ 2.30	$ 2.11	$ 1.79	$ 1.51	$ 1.35	$ 1.27
Cumulative Effect of Accounting Changes	-	-	-	-	(0.90)	-
Net Income	$ 2.30	$ 2.11	$ 1.79	$ 1.51	$ 0.45	$ 1.27
Average Common Shares Outstanding	122,615	126,709	134,144	144,474	151,666	151,353
Average Common and Common Equivalent Shares Outstanding - Assuming Dilution	129,793	133,823	140,175	149,309	156,604	156,721

Reconciliation between the calculation of basic and diluted earnings per share:

	1997	1996	1995
Income Before Cumulative Effect of Accounting Changes	$ 300,074	$ 283,447	$ 251,696
Less: Preferred Stock Dividends	(3,365)	(3,484)	(3,596)
Income Before Cumulative Effect of Accounting Changes Applicable to Common Shareholders	296,709	279,963	248,100
Cumulative Effect of Accounting Changes, Net of Taxes	-	-	-
Income Available to Common Shareholders	296,709	279,963	248,100
Preferred Stock Dividends - Using the "If Converted" Method	3,365	3,484	3,596
Additional ESOP Contribution - Using the "If Converted" Method	(1,124)	(1,288)	(1,419)
Income Available to Common Shareholders After Assumed Conversions	$ 298,950	$ 282,159	$ 250,277
Average Common Shares Outstanding	122,615	126,709	134,144
Dilutive Stock Equivalents from Stock Plans	4,406	4,243	3,063
Shares Issuable Upon Conversion of Preferred Stock	2,772	2,871	2,968
Average Common and Common Equivalent Shares Outstanding - Assuming Dilution	129,793	133,823	140,175

Quarterly Financial Data:

	1st	2nd	3rd	4th	Year
1997					
Basic Earnings Per Share	$0.46	$0.67	$0.57	$0.72	$2.42
Diluted Earnings Per Share	0.44	0.63	0.54	0.69	2.30
1996					
Basic Earnings Per Share	$0.34	$0.58	$0.61	$0.69	$2.21
Diluted Earnings Per Share	0.33	0.55	0.58	0.66	2.11

</TABLE>

Exhibit 99.2

NEWS INFORMATION
Becton Dickinson and Company
1 Becton Drive
Franklin Lakes, NJ 07417

BECTON

DICKINSON

REFER TO: R. Jasper: 201-847-7160

RELEASE DATE: May 19, 1998

BECTON DICKINSON AND COMPANY ANNOUNCES RESTRUCTURING PLAN, ONE-TIME CHARGES FOR THIRD FISCAL QUARTER

FRANKLIN LAKES, NJ - MAY 19, 1998 - Becton Dickinson and Company (NYSE:BDX) announced today that its Board of Directors has approved a plan to restructure certain manufacturing and administrative activities. This plan, coupled with previously announced initiatives, is expected to result in approximately $120 million in restructuring, one-time, and other charges. The charges will be primarily included in the company's results for the third fiscal quarter which ends on June 30, 1998. This approved plan of action is part of the company's ongoing efforts to improve the effectiveness and responsiveness of its manufacturing, selling and administrative operations. Implementation of the restructuring plan will be completed by the end of 1999. The company said that excluding the $120 million in pre-tax charges, it is comfortable with consensus earnings per share expectations, which are in the $2.70 - $2.75 range.

Clateo Castellini, chairman, president and chief executive officer, said: "We have developed this plan to support our program to double the size of the company by 2002. It will also benefit our performance beginning next year. Achieving our growth aspiration,

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while maintaining 15 percent earnings per share growth is crucial if we are to continue to provide a proper return to our shareholders as we transform Becton Dickinson for its second century."

A one-time charge of $83 million will appear as a separate line item on the company's third quarter income statement. It will include provisions for:

- Restructuring certain of its manufacturing operations, including costs associated with plant realignment of operations, and asset disposals;

- Asset write-offs, primarily goodwill, associated with previous acquisitions in the company's diagnostic segment.

The company also disclosed other charges associated with the implementation of its Genesis program. This program is a company-wide business systems upgrade targeted for implementation beginning in 1999. Genesis is expected to yield significant benefits from efficiencies in inventory management administration, manufacturing and customer service. Certain costs associated with the reengineering aspects of this program will be charged to selling and administrative expenses, as incurred, and will approximate $11 million per quarter for the balance of fiscal 1998.

Reporting on the integration of its recent acquisition of the medical device business of the Ohmeda Division of The BOC Group, the company said it will record an expense of approximately $12 million primarily in the third fiscal quarter to reflect costs associated with integrating the Ohmeda business.

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This press release may contain certain forward looking statements regarding the Company's future performance, including future revenues, products and income, which are based upon current expectations of the Company and involve a number of business risks and uncertainties. Factors that could cause actual results to vary materially from any forward looking statement include competitive factors, changes in regional, national or foreign economic conditions, changes in interest of foreign currency exchange rates, delays in product introductions, and changes in health care or other governmental regulation, as well as other factors discussed in the Company's filings with the Securities and Exchange Commission.