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 March 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 April 30, 1999
Common stock, par value $1.00	249,713,700

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Condensed Consolidated Balance Sheets at March 31, 1999 and September 30, 1998

Condensed Consolidated Statements of Income for the three and six months ended March 31, 1999 and 1998

Condensed Consolidated Statements of Cash Flows for the six months ended March 31, 1999 and 1998

Notes to Condensed Consolidated Financial Statements

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

<TABLE>
<CAPTION>

Assets	March 31, 1999 (Unaudited)	September 30, 1998
<S>	<C>	<C>
Current Assets:		
Cash and equivalents	$ 73,855	$ 83,251
Short-term equivalents	7,941	7,390
Trade receivables, net	754,266	726,558
Inventories (Note 2):		
Materials	144,994	122,232
Work in progress	91,472	86,239
Finished products	363,182	328,320
	599,648	536,791
Prepaid expenses, deferred taxes and other	197,860	188,772
Total Current Assets	1,633,570	1,542,762
Property, plant and equipment	2,785,891	2,727,023
Less allowances for depreciation and amortization	1,459,160	1,424,373
	1,326,731	1,302,650
Goodwill, Net	464,317	412,070
Other Intangibles, Net	412,367	334,275
Other	294,996	254,281
Total Assets	$ 4,131,981	$ 3,846,038
Liabilities and Shareholders' Equity		
Current Liabilities:		
Short-term debt	$ 658,396	$ 385,162
Payables and accrued expenses	640,976	706,751
Total Current Liabilities	1,299,372	1,091,913
Long-Term Debt	760,750	765,176
Long-Term Employee Benefit Obligations	335,380	326,620
Deferred Income Taxes and Other	52,157	48,509
Commitments and Contingencies	-	-
Shareholders' Equity:		
Preferred stock	48,217	48,959
Common stock	332,662	332,662
Capital in excess of par value	22,588	-
Retained earnings	2,473,035	2,350,781
Unearned ESOP compensation	(24,817)	(24,463)
Deferred compensation	5,646	4,903
Shares in treasury - at cost	(1,005,875)	(1,015,806)
Accumulated other comprehensive income	(167,134)	(83,216)
Total Shareholders' Equity	1,684,322	1,613,820
Total Liabilities and Shareholders' Equity	$ 4,131,981	$ 3,846,038

</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)

<TABLE>
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	Three Months Ended March 31,		Six Months Ended March 31,	
	1999	1998	1999	1998

<S>	<C>	<C>	<C>	<C>
Revenues	$ 873,964	$ 738,433	$ 1,642,930	$ 1,440,073
Cost of products sold	429,260	364,080	814,970	718,883
Selling and administrative	233,004	186,017	456,120	385,157
Research and development	67,251	43,796	116,561	88,426
Total Operating Costs and Expenses	729,515	593,893	1,387,651	1,192,466
Operating Income	144,449	144,540	255,279	247,607
Interest expense, net	(18,758)	(11,427)	(36,629)	(21,668)
Other income (expense), net	1,460	(3,064)	2,485	(5,297)
Income Before Income Taxes	127,151	130,049	221,135	220,642
Income tax provision	37,037	37,714	54,863	63,986
Net Income	$ 90,114	$ 92,335	$ 166,272	$ 156,656
Earnings Per Share:				
Basic	$ .36	$ .37	$ .66	$ .63
Diluted	$ .34	$ .35	$ .63	$ .60
Dividends Per Common Share	$ .085	$ .0725	$ .17	$ .145

</TABLE>

See notes to condensed consolidated financial statements

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

<TABLE>
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	Six Months Ended March 31,	
	1999	1998
<S>	<C>	<C>
Operating Activities:		
Net income	$ 166,272	$ 156,656
Adjustments to Net Income to Derive Net Cash Provided by Operating Activities:		
Depreciation and amortization	128,484	108,710
Purchased in-process research and development	16,800	-
Change in working capital	(204,207)	(40,869)

Other, net	17,708	17,245
Net Cash Provided by Operating Activities	125,057	241,742
Investing Activities:		
Capital expenditures	(132,855)	(89,945)
Acquisitions of businesses, net of cash acquired	(153,247)	(64,838)
Change in investments, net	(18,159)	7,308
Other, net	(59,546)	(42,693)
Net Cash Used for Investing Activities	(363,807)	(190,168)
Financing Activities:		
Change in short-term debt	371,349	4,648
Proceeds of long-term debt	185	-
Payments of long-term debt	(108,395)	(759)
Issuance of common stock	15,383	29,079
Repurchase of common stock	-	(44,476)
Dividends paid	(43,163)	(37,044)
Net Cash Provided by (Used for) Financing Activities	235,359	(48,552)
Effect of exchange rate changes on cash and equivalents	(6,005)	(2,550)
Net (decrease) increase in cash and equivalents	(9,396)	472
Opening Cash and Equivalents	83,251	112,639
Closing Cash and Equivalents	$ 73,855	$ 113,111

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See notes to condensed consolidated financial statements

BECTON, DICKINSON AND COMPANY
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
Amounts in Thousands, Except Per-share Data
March 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 1998 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.

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

Effective October 1, 1998, the Company adopted the provisions of Statement of

Financial Accounting Standards ("SFAS") No. 130, "Reporting Comprehensive Income", which specifies the reporting requirements for comprehensive income and its components. Comprehensive income for the Company includes the following:

	Three Months Ended March 31, 1999	Three Months Ended March 31, 1998	Six Months Ended March 31, 1999	Six Months Ended March 31, 1998
Net income	$ 90,114	$ 92,335	$166,272	$156,656
Foreign currency translation adjustments	(72,785)	(21,219)	(79,667)	(37,299)
Unrealized gain (loss) on investments	2,482	-	(4,251)	-
Total Comprehensive Income	$ 19,811	$ 71,116	$ 82,354	$119,357

In accordance with the requirements of this Statement, accumulated other comprehensive income has been reported as a separate component of shareholders' equity in the current quarter. Prior year information has been reclassified to conform to current year presentation. The adoption of SFAS No. 130 had no effect on the Company's reported results of operations, financial condition or cash flows.

Note 4 - Earnings per Share

The following table sets forth the computations of basic and diluted earnings per share, restated to reflect the 1998 two-for-one stock split:

	Three Months Ended March 31, 1999	Three Months Ended March 31, 1998	Six Months Ended March 31, 1999	Six Months Ended March 31, 1998
Net income	$ 90,114	$ 92,335	$166,272	$156,656
Preferred stock dividends	(785)	(809)	(1,576)	(1,634)
Income available to common shareholders (A)	89,329	91,526	164,696	155,022
Preferred stock dividends - using "if converted" method	785	809	1,576	1,634
Additional ESOP contribution - using "if converted" method	(201)	(245)	(405)	(500)
Income available to common shareholders after assumed conversions (B)	$ 89,913	$ 92,090	$165,867	$156,156
Average common shares outstanding (C)	249,276	244,952	248,793	244,282
Dilutive stock equivalents from stock plans	10,308	10,298	11,291	9,450
Shares issuable upon conversion of preferred stock	5,230	5,428	5,230	5,428
Average common and common equivalent shares outstanding - assuming dilution (D)	264,814	260,678	265,314	259,160
Basic earnings per share (A/C)	$ .36	$ .37	$ .66	$ .63
Diluted earnings per share (B/D)	$ .34	$ .35	$ .63	$ .60

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 has developed a Company-wide Year 2000 plan (the "Plan") to, among other things, prepare its computer equipment and software and devices with date-sensitive embedded technology for the year 2000. The estimated costs of the Company's Plan and the dates by which the Company believes it will have completed each phase 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 appropriate training and experience, the ability to identify, assess, remediate and test all 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 cannot yet be estimated. No assurance can be given that the aggregate cost of defending and resolving such claims, if any, would not have a material adverse effect on the Company.

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

Results of Operations

Second Quarter 1999 vs. Second Quarter 1998

Second quarter revenues of $874 million exceeded prior year revenues by 18%. Recent acquisitions contributed to this growth. Revenue growth for the quarter was also favorably affected by the weakening of the dollar versus the prior year, which increased revenues by an estimated $12 million.

Medical Supplies and Devices segment ("Medical") revenues of $484 million increased 26%. Excluding the estimated favorable impact of foreign currency translation, Medical revenues would have increased approximately 25%. These revenues reflected strong growth from the Company's infusion therapy business, which included $45 million from the April 1998 acquisition of the medical device business ("MDD") of the BOC Group. This segment's performance also reflects significant growth in diabetes health care revenues primarily due to unusually low revenues in the prior year's second quarter following a January 1998 price increase.

Diagnostic Systems segment ("Diagnostic") revenues of $390 million increased 10%, or 8% after excluding the estimated favorable impact of foreign currency translation. Included in this segment's results were strong performances from the flow cytometry, sample collection and tissue culture businesses.

Domestic Medical revenues of $226 million increased 14%. International Medical revenues of $257 million increased 40%, or 36% after excluding the estimated favorable impact of foreign currency translation. Recent acquisitions contributed to both the domestic and international revenue growth for this segment.

Domestic Diagnostic revenues of $212 million increased 4%. The growth rate of the infectious diagnostic disease business was adversely affected by cost containment in testing in the United States. International Diagnostic revenues of $179 million increased 18%, which included strong performances by the sample collection, flow cytometry, and infectious disease diagnostic businesses. International Diagnostic revenues would have increased 14% after excluding the estimated favorable impact of foreign currency translation.

The gross profit margin increased to 50.9% compared with last year's second quarter rate of 50.7%, reflecting a more profitable mix of products sold as well as continuing productivity improvements. Selling and administrative expense of $233 million was 26.7% of revenues. This ratio is higher than last year's second quarter ratio of 25.2% and reflects expenses related to recent acquisitions and reengineering charges associated with the enterprise-wide business systems upgrade program. Investment of $67 million in research and development increased 54% over last year's second quarter expenditures of $44 million. The current quarter's expenditures included a $15 million charge for purchased in-process research and development

associated with an acquisition completed this quarter. Excluding this one-time charge, investment in research and development increased 19% over last year's second quarter.

Operating income was $144 million compared with last year's second quarter amount of $145 million. Operating margin was 16.5% compared to last year's second quarter operating margin of 19.6%, reflecting the increase in operating expenses discussed earlier.

Net interest expense of $19 million was $7 million higher than last year primarily due to additional borrowings to fund recent acquisitions. Other income, net was $1 million compared with other expense, net of $3 million in the prior year's quarter, primarily due to lower foreign exchange losses in the current quarter.

The second quarter income tax rate was 29%, about the same as a year ago, despite the lack of tax benefit associated with the $15 million charge for purchased in-process research and development discussed above.

Net income was $90 million compared with $92 million a year ago. Diluted earnings per share were $.34, including a $.06 per share charge for the purchased in-process research and development discussed earlier. Excluding this charge, earnings per share were $.40, an increase of 14% over last year's $.35.

Six Months 1999 vs. Six Months 1998
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Revenues of $1.643 billion were 14% higher than last year's revenues of $1.440 billion. Medical revenues of $909 million increased 20%. Diagnostic revenues of $734 million increased 7%. Domestic revenues of $817 million increased 3%, and international revenues of $826 million increased 27%. As previously noted, recent acquisitions and strong performances by the international businesses contributed to revenue growth. Foreign currency translation did not have a significant effect on revenues for the six-month period.

The gross profit margin of 50.4% was slightly higher than last year's rate of 50.1%. Selling and administrative expense was 27.8% of revenues, higher than last year's rate of 26.7%. The reasons for these changes are consistent with those previously discussed in the Second Quarter Results of Operations.

Research and development spending of $117 million, which included $17 million of charges for purchased in-process research and development associated with current year acquisitions, was 32% higher than last year. As a percentage of revenues, research and development expense was 7.1%, or the same as last year's rate of 6.1% after excluding the one-time in-process charges in the current year.

Operating income of $255 million increased $8 million over the same period last year. As a percent of revenues, operating income was 15.5% as a result of the increased operating expenses discussed earlier, compared with last year's rate of 17.2%.

Net interest expense of $37 million was $15 million higher than last year. Other income, net was $2 million compared with last year's other expense, net of $5 million. The reasons for these

changes are consistent with those previously discussed in the Second Quarter Results of Operations.

The income tax rate was 25% compared with 29% a year ago. The income tax rate for the first six months of 1999 was affected by a favorable $7 million tax judgment in Brazil in the first quarter, partially offset by the lack of a tax benefit on purchased in-process research and development discussed earlier. The Company expects its full year reported tax rate to be about 25%, reflecting the aforementioned items as well as a more favorable forecasted mix in income among tax jurisdictions.

Net income was $166 million, compared with $157 million last year, an increase of 6%. Diluted earnings per share of $.63 increased 5% over last year's $.60.

Financial Condition
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During the first six months of 1999, cash provided by operations was $125 million compared to $242 million during the first six months of last year. Net cash used by changes in working capital increased, reflecting higher inventory levels in anticipation of future sales and higher trade receivable balances primarily due to geographic expansion. Capital expenditures during the first six months were $133 million compared with $90 million during the first six months of last year. For the full year, the Company expects capital expenditures to be about $225 million.

During the first quarter of 1999, the Company completed the acquisitions of two businesses for an aggregate purchase price of $42 million, net of cash acquired, subject to certain post-closing adjustments. During the second quarter, the Company completed the acquisitions of three businesses for an aggregate purchase price of $111 million, net of cash acquired, subject to certain post-closing adjustments.

As of March 31, 1999, total debt of $1.4 billion represented 45.4% of total capital (shareholders' equity, net non-current deferred income tax liabilities, and debt), an increase from 34.6% a year ago primarily due to additional borrowings to fund acquisitions. Because of its strong credit rating, the Company believes it has the capacity to arrange significant additional borrowings should the need arise.

In April 1999, the Company offered an enhanced retirement incentive to certain salaried employees at selected sites. This Voluntary Retirement Program has been offered to 175 employees meeting certain age and years of service requirements. Eligible employees are entitled to enhanced pension and retirement benefits as well as separation pay, and are required to respond by May 25, 1999. The Company will record the related expenses during the third quarter upon acceptance by the participants.

On April 20, 1999, the Executive Committee of the Board of Directors revoked its pre-existing authorization for the Company to reacquire shares of its common stock.

On April 27, 1999, the Company signed an agreement to acquire Clontech Laboratories, Inc., a California-based company specializing in the areas of gene-based drug discovery and molecular biology research. The stock-for-stock exchange, valued at approximately $200 million, is expected to be completed by the end of the third quarter, following receipt of required consents and approvals. The combination is intended to be accounted for under the pooling of interests method.

Year 2000 Readiness Disclosure

As described more fully in its 1998 annual report on Form 10-K, the Company has developed and is well into implementing a Company-wide Year 2000 plan (the "Plan") with the intent to ensure that its computer equipment and software and devices with date-sensitive embedded technology will be able to distinguish between the year 1900 and the year 2000 and will function properly with respect to all dates, whether in the twentieth or twenty-first centuries (such functionality is hereafter referred to as being "Year 2000 compliant"). The table set forth below summarizes, by focus area, the status and projected dates of completion as of May 1, 1999 for each of the related tasks:

<TABLE>
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Estimated % of Completion/Projected Date of Completion

Focus Area	IT Systems	Non-IT Systems	3rd Party Considerations	Products
<S>	<C>	<C>	<C>	<C>
Identification and Assessment of Year 2000 Issues	100%/ Completed	100%/ Completed	100%/ Completed	100%/ Completed
Prioritization of Identified Issues	100%/ Completed	100%/ Completed	100%/ Completed	100%/ Completed
Assessment of Compliance	100%/ Completed	100%/ Completed	100%/ Completed	100%/ Completed
Remediation	85%/ September 1999	85%/ June 1999	50% / September 1999	80%/ June 1999

Testing	70%/ September 1999	65%/ June 1999	25% / September 1999	80%/ July 1999
Contingency and Business Continuation Plans	50% / September 1999	50% / June 1999	50% / September 1999	85%/ May 1999

</TABLE>

The total cost of the Company's Year 2000 Plan is not expected to be material to the Company's financial condition. The estimated total cost of the Plan is approximately $16 million, and is being funded through operating cash flows. As of March 31, 1999, the Company had incurred to date approximately $7 million in costs related to its Year 2000 identification, assessment,

remediation, and testing efforts. The Company currently anticipates that the remaining costs of the Plan include approximately $3 million attributable to the purchase of new software and hardware and approximately $2 million attributable to contingency and business continuation plans. The remaining $4 million relates to internal product remediation upgrading and deployment as well as repair, reprogramming or modification of hardware and software. Of the total remaining costs of the Plan, $3 million represents the redeployment of existing resources. None of the Company's other information technology projects have been delayed or deferred as a result of the implementation of the Plan.

The Company presently believes it has an effective plan in place to anticipate and resolve any potential Year 2000 issues in a timely manner. In the event, however, that the Company does not properly identify Year 2000 issues or the compliance assessment, remediation and testing is not conducted on a timely basis with respect to the Year 2000 issues that are identified, there can be no assurance that Year 2000 issues will not materially and adversely affect the Company's results of operations or relationships with third parties. In addition, disruptions in the economy generally resulting from Year 2000 issues also could materially and adversely affect the Company. The amount of potential liability and lost revenue that would be reasonably likely to result from the failure by the Company and certain key third parties to achieve Year 2000 compliance on a timely basis cannot be reasonably estimated at this time. The internal systems and facilities remediation is nearly complete. Emphasis has now shifted toward contingency planning. Plans are being developed to mitigate those risks that have been identified. The Company expects to complete its contingency planning and analysis by September 30, 1999.

The estimated costs of the Company's Plan, and the dates by which the Company believes it will 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 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 cannot yet be estimated. No assurance can be given that the aggregate cost of defending and resolving such claims, if any, would not have a material adverse effect on the Company.

Euro Conversion

On January 1, 1999, eleven member countries of the European Union began the transition to the euro as a common currency. Prior to the full implementation of the new currency on January 1, 2002, there is a transition period during which parties may use either their national currencies or the euro. The Company has completed the necessary system modifications to accommodate euro-denominated transactions with suppliers and customers and is continuing to convert historical information from the respective national currencies to the euro. The Company currently is evaluating the impact of the euro conversion on market risk and price competition. While it is not possible to accurately predict the impact that the euro will have on the Company's

business or on the economy in general, management currently does not anticipate that the euro conversion will have a material adverse impact on its results of operations, financial condition or cash flows.

Adoption of New Accounting Standards

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In June 1997, the Financial Accounting Standards Board ("FASB") issued SFAS No. 131, "Disclosures about Segments of an Enterprise and Related Information". This Statement establishes a new method by which companies will report operating segment information. This method is based on the manner in which management organizes the segments within a company for making operating decisions and assessing performance. As required by the Statement, the Company will adopt the provision of SFAS No. 131 in its fiscal year-end 1999 financial statements and may report different operating segments.

In February 1998, the FASB issued SFAS No. 132, "Employers' Disclosures about Pension and Other Postretirement Benefits". This Statement standardizes the disclosure requirements, requires additional information on changes in benefit obligations and fair values of plan assets, and eliminates certain disclosures. As required by the Statement, the Company will adopt the new disclosure rules in its fiscal year-end 1999 financial statements.

In April 1998, the American Institute of Certified Public Accountants issued Statement of Position (SOP) 98-5 "Reporting on the Costs of Start-Up Activities". The Company is required to adopt the provisions of this Statement no later than its fiscal year 2000. This SOP provides guidance on the financial reporting of start-up and organization costs and requires such costs, as defined, to be expensed as incurred. Adoption of this Statement is not expected to have a material impact on the Company's results of operations or financial condition.

In June 1998, the FASB issued SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities". The Company is required to adopt the provisions of this Statement no later than its fiscal year 2000. This Statement requires that all derivatives be recorded in the balance sheet as either an asset or liability measured at fair value. The Statement requires that changes in the derivative's fair value be recognized currently in earnings unless specific hedge accounting criteria are met. The Company is in the process of evaluating this Statement and has not yet determined the future impact on the Company's consolidated financial statements.

Forward-Looking Statements
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This interim report on Form 10-Q may contain certain forward looking statements (as defined under Federal securities laws) regarding the Company's 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. 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, Year 2000 issues, and changes in health care or other governmental regulation, as well as other factors discussed herein and in other of the Company'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, 1998.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

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.

As described more fully in the Company's 1998 annual report on Form 10-K, the Company, along with a number of other manufacturers, has been named as a defendant in approximately 245 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. The Company is vigorously defending these lawsuits.

Also, as discussed in the Company's 1998 Annual Report on Form 10-K, the Company has been named as a defendant in ten 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 ten different states, including California and Florida, seeking class action certification under the laws of these states. To date no class has been certified in any of these cases. No additional actions were filed during the second quarter of fiscal 1999.

The case filed in California, Chavez, et al. vs. Becton Dickinson, et al. (Case No. 722978, San Diego County Superior Court), was dismissed in its entirety on March 19, 1999. Plaintiffs have filed an appeal of the dismissal. The case filed in Florida, Delgado, et al. vs. Becton Dickinson, et al. (Case No. 98-5608, Hillsborough County Circuit Court), was voluntarily dismissed without prejudice by plaintiffs on March 8, 1999.

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

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

Item 2. Changes in Securities and Use of Proceeds.

Pursuant to the terms of the Agreement and Plan of Merger dated January 9, 1998 (the "Merger Agreement") entered into by the Company in connection with its acquisition of Tru-Fit Marketing Corporation, a Massachusetts corporation ("Tru-Fit"), in this quarter the former shareholders of Tru-Fit received an additional 74,440 shares of the Company's common stock, par value $1.00 per share ("Common Stock").

The Common Stock issued to the former shareholders of Tru-Fit was offered and sold pursuant to the exemption from registration provided by Section 4(2) of the Securities Act of 1933, as amended (the "Securities Act"), for transactions not involving a public offering of securities. In connection with the offer and sale, the Company relied upon the fact that the offering was made to only two offerees (the former shareholders of Tru-Fit) and did not involve any general advertising or solicitation, the offerees were sophisticated investors, the size of the offering was small in relation to the Company's market capitalization, and the Company had taken reasonable steps to prevent resale of the Common Stock by the former shareholders of Tru-Fit in violation of the Securities Act.

Item 3. Defaults Upon Senior Securities.

Not applicable.

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

a.) The Annual Meeting of Shareholders of the Company was held on February 9, 1999.

c.) i.) A management proposal for the election of five directors for the terms indicated below was voted upon as follows:

Nominee	Term	Votes For	Votes Withheld
Raymond S. Troubh	1 Year	220,100,984	1,544,120
Albert J. Costello	3 Years	216,203,916	5,441,188
James E. Perrella	3 Years	220,401,667	1,243,437
Gloria Shatto	3 Years	220,416,372	1,228,732
Alfred Sommer	3 Years	220,383,792	1,261,312

ii.) A management proposal to approve the selection of Ernst & Young, LLP as independent auditors for the fiscal year 1999 was voted upon. 219,928,088 shares were voted for the proposal, 414,144 shares were voted against and 1,302,872 shares abstained.

iii.) A shareholder proposal requesting the Board of Directors take the necessary steps to provide for cumulative voting in the election of directors was voted upon. 60,472,334 shares were voted for the proposal, 104,902,653 shares were voted against and 31,955,907 shares abstained.

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 March 31, 1999, the Company filed one Current Report on Form 8-K under Item 5 - Other Events concerning the announcement of its results for the quarter ended December 31, 1998. This report was dated January 22, 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 May 13, 1999

/s/ Kenneth R. Weisshaar
Kenneth R. Weisshaar
Senior Vice President - Finance and Chief Financial Officer
(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 Company's Consolidated Financial Statements and is qualified in its entirety by reference to such financial statements.
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