



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

March 12, 2010

Edward J. Ludwig  
Chairman and Chief Executive Officer  
Becton, Dickinson and Company  
1 Becton Drive  
Franklin Lakes, NJ 07417-1880

**Re: Becton, Dickinson and Company  
Annual Report on Form 10-K  
Filed November 25, 2009, as amended January 21, 2010  
and February 9, 2010  
File No. 001-04802**

Dear Mr. Ludwig:

We have completed our review of the Form 10-K and related filings for Becton, Dickinson and Company and have no further comments at this time. You may contact Geoffrey Kruczek at (202) 551-3641 with any questions.

Sincerely,

Brian Cascio  
Accounting Branch Chief

cc (via fax): Jeffrey Sherman, Esq.—Senior Vice President and General Counsel