



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

DIVISION OF
CORPORATION FINANCE

February 22, 2017

Via E-mail

Vincent A. Forlenza
Chairman, Chief Executive Officer and President
Becton, Dickinson and Company
1 Becton Drive
Franklin Lakes, New Jersey 07417-1880

Re: Becton, Dickinson and Company
Form 10-K for the Fiscal Year Ended September 30, 2016
Filed November 23, 2016
File No. 1-04802

Dear Mr. Forlenza:

We refer you to our comment letter dated January 25, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance