



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 10, 2010

Via U.S. Mail and Facsimile (202-828-0860)

H. Lawrence Culp, Jr.  
President, Chief Executive Officer and Director  
Danaher Corporation  
2099 Pennsylvania Avenue, NW, 12<sup>th</sup> Floor  
Washington, DC 20006

**Re: Danaher Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 25, 2009**  
**File No. 1-8089**  
**Response Letter Filed February 24, 2010**

Dear Mr. Culp:

We refer you to our comment letters dated December 2, 2009 and January 25, 2010 regarding business contacts with Iran, Sudan, Syria and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance