



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, 12th 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