



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 11, 2009

Ms. Lisa McDermott  
Chief Financial Officer and Treasurer  
Pall Corporation  
2200 Northern Boulevard  
East Hills, NY 11548

**Re: Pall Corporation  
Form 10-K for fiscal year ended  
Filed September 29, 2008  
File No. 001-04311**

Dear Ms. McDermott:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please contact Hagen Ganem, Staff Attorney, at (202) 551-3330 or me at (202) 551-3767.

Sincerely,

Pamela A. Long  
Assistant Director