



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

Mail Stop 7010

January 5, 2010

Lisa McDermott
Chief Financial Officer
Pall Corporation
2200 Northern Boulevard
East Hills, NY 11548

Re: Pall Corporation
Form 10-K for Fiscal Year Ended July 31, 2009
File No. 1-4311

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 direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief
Accountant