



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 2, 2011

Ms. Lisa McDermott  
Chief Financial Officer  
Pall Corporation  
25 Harbor Park Drive  
Port Washington, NY 11050

**Re: Pall Corporation  
Form 10-K for the Fiscal Year Ended July 31, 2010  
Filed September 28, 2010  
Form DEF 14A  
Filed November 10, 2010  
Response Letter Dated January 19, 2011  
File No. 1-04311**

Dear Ms. McDermott:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

W. John Cash  
Branch Chief