



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2012

Via Facsimile

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

**Re: Pall Corp**  
**Form 10-K for the Fiscal Year Ended July 31, 2011**  
**Filed September 29, 2011**  
**Response Letter Dated December 13, 2011**  
**File No. 1-04311**

Dear Ms. McDermott:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief