



DIVISION OF
CORPORATION FINANCE

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

April 22, 2014

Via E-mail

Akhil Johri

Chief Financial Officer and Chief Accounting Officer

Pall Corporation

25 Harbor Park Drive

Port Washington, NY 11050

Re: Pall Corporation
Form 10-K for Fiscal Year Ended July 31, 2013
Filed September 10, 2013
File No. 1-04311

Dear Mr. Johri:

We refer you to our comment letter dated March 28, 2014, regarding business contacts with Cuba, Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance

Roya Behnia
Senior Vice President, General Counsel
and Corporate Secretary
Pall Corporation