

Mail Stop 6010

April 24, 2007

Mr. Todd Schermerhorn
Senior Vice President and Chief Financial Officer
C. R. Bard, Inc.
730 Central Avenue
Murray Hill, NJ 07974

Re: C. R. Bard, Inc.
Form 10-K as of December 31, 2006
Form 8-K dated January 25, 2007
File No. 1-6926

Dear Mr. Schermerhorn:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant