

DIVISION OF CORPORATION FINANCE

May 23, 2019

Matthew R. McGrew Executive Vice President and Chief Financial Officer Danaher Corporation 2200 Pennsylvania Avenue, N.W., Suite 800W Washington, D.C. 20037-1701

> Re: Danaher Corporation Form 10-K for the Fiscal Year Ended December 31, 2018 Filed February 21, 2019 File No. 001-08089

Dear Mr. McGrew:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Electronics and Machinery