

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