

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 23, 2009

David W. Gyska  
Senior Vice President and  
Chief Financial Officer  
Celgene Corporation  
86 Morris Avenue  
Summit, NJ 07901

**Re: Celgene Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 17, 2009**  
**File Number: 000-16132**

Dear Mr. Gyska:

We have reviewed your filing and have the following comments. We have limited our review to your financial statements and related disclosures and do not intend to expand our review to other portions of your document. In our comments, we ask you to provide us with information to better understand your disclosure. Where a comment requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like and identify the annual or quarterly filing, as applicable, in which you intend to first include it. If you do not believe that revised disclosure is necessary, explain the reason in your response. After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Managements' Discussion and Analysis of Financial Condition and Results of Operations

Liquidity and Capital Resources  
Contractual Obligations, page 50

1. Please revise your note to the table of contractual obligations to include the aggregate amount of potential milestone payments along with a description of the

events that would trigger the payments. In addition, please revise your disclosure in the notes to the financial statements to include the length of and termination provisions for all materials agreements.

Notes to Consolidated Financial Statements

(2) Acquisition of Pharmion Corporation, page 76

2. Please revise to include all of the disclosures required by paragraph 8 of EITF 04-1.

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Please provide us the information requested within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your response to our comments. Detailed cover letters greatly facilitate our review. Please furnish your letter on EDGAR under the form type label CORRESP.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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You may contact Vanessa Robertson, Staff Accountant, at (202) 551-3649 or Mary Mast, Senior Staff Accountant, at (202) 551-3613 if you have any questions regarding the comments. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant