



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

DIVISION OF
CORPORATION FINANCE

June 25, 2010

Mr. David W. Gyska
SVP & CFO
Celgene Corporation
86 Morris Avenue
Summit, NJ 07901

**Re: Celgene Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 8-K filed January 11, 2010
File No. 0-16132**

Dear Mr. Gyska:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Branch Chief