

November 27, 2007

Mail Stop 6010

By U.S. Mail and facsimile to 212-546-9562

Bristol-Myers Squibb Company
345 Park Avenue
New York, New York 10154-0037
Attn: Sandra Leung, Sr. Vice President, General
Counsel and Corporate Secretary

**Re: Bristol-Myers Squibb Company
Definitive 14A
Filed March 22, 2007
File No. 1-01136**

Dear Ms. Leung:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3612.

Sincerely,

Michael Reedich
Special Counsel