



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2010

Ms. Katherine Kelly  
Vice President & Assistant General Counsel  
BRISTOL-MYERS SQUIBB COMPANY  
345 Park Avenue  
New York, NY 10154

**Re: BRISTOL-MYERS SQUIBB COMPANY**  
**From 10-K for the Period Ended December 31, 2009**  
**Filed February 19, 2010**  
**File No. 001-1136**

Dear Ms. Kelly:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief