



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 28, 2016

Via E-mail

Charles Bancroft  
Chief Financial Officer  
Bristol-Myers Squibb Company  
345 Park Avenue  
New York, N.Y. 10154

**Re: Bristol-Myers Squibb Company**  
**Form 10-Q for the Quarterly Period Ended June 30, 2016**  
**Filed July 28, 2016**  
**File No. 001-01136**

Dear Mr. Bancroft:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance