



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

DIVISION OF  
CORPORATION FINANCE

April 8, 2022

Giovanni Caforio, M.D.  
Chairman and Chief Executive Officer  
Bristol-Myers Squibb Company  
430E. 29th Street, 14FL  
New, York, New York 10016

**Re: Bristol-Myers Squibb Company**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**Filed February 10, 2021**  
**File No. 001-01136**

Dear Dr. Caforio:

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,

Division of Corporation Finance  
Office of Life Sciences