

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 29, 2006

Mr. Robert J. Bertolini  
Executive Vice President and  
Chief Financial Officer  
Schering-Plough Corporation  
2000 Galloping Hill Road  
Kenilworth, NJ, 07033

**Re: Schering-Plough Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed February 28, 2006**  
**File No. 001-06571**

Dear Mr. Bertolini

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief