

Via Facsimile and U.S. Mail
Mail Stop 6010

May 1, 2008

Mr. Steven Koehler
Vice President and Controller
Schering-Plough Corporation
2000 Galloping Hill Road
Kenilworth, NJ 07033

Re: Schering-Plough Corporation
Form 10-K for the Year Ended December 31, 2007
Filed February 29, 2008
File No. 001-06571

Dear Mr. Koehler:

We have completed our review of your Form 10-K for the year ended December 31, 2007 and have no further comment at this time.

Sincerely,

Joel Parker
Accounting Branch Chief