

Mail Stop 6010

February 1, 2008

Gregory T. Mayes, Esq.  
Vice President and Interim General Counsel  
ImClone Systems Incorporated  
33 ImClone Dr.  
Branchburg, NJ 08876

**Re: ImClone Systems Incorporated  
Annual Report on Form 10-K/A  
Filed April 30, 2007  
File No. 001-19612**

Dear Mr. Mayes:

We have completed our review of your executive compensation and related disclosure and have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3635.

Sincerely,

Tim Buchmiller  
Senior Attorney