

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 11, 2006

Mr. Robert J. Hugin  
Chief Financial Officer  
Celgene Corporation  
86 Morris Avenue  
Summit, NJ 07901

**Re: Celgene Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 000-16132**

Dear Mr. Hugin:

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief