

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 27, 2009

David W. Gyska  
Senior Vice President and  
Chief Financial Officer  
Celgene Corporation  
86 Morris Avenue  
Summit, NJ 07901

**Re: Celgene Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 17, 2009**  
**File Number: 000-16132**

Dear Mr. Gyska:

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

Sincerely,

Joel Parker  
Accounting Branch Chief