

Via Facsimile and U.S. Mail
Mail Stop 6010

January 8, 2008

Mr. Howard H. Pien
President and Chief Executive Officer
Medarex, Inc.
707 State Road
Princeton, NJ 08540

Re: Medarex, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 0-19312

Dear Mr. Pien:

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

Sincerely,

Carlton E. Tartar
Branch Chief