DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

June 15, 2011

John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

Re: Celgene Corporation
Incoming letter dated June 13, 2011

Dear Mr. Chevedden:

This is in response to your letter dated June 13, 2011 concerning the shareholder proposal you submitted to Celgene. On June 10, 2011, we issued our response expressing our informal view that Celgene could exclude the proposal from its proxy materials for its upcoming annual meeting.

We received your letter after we issued our response. After reviewing the information contained in your letter, we find no basis to reconsider our position.

Sincerely,

Gregory S. Belliston
Special Counsel

cc: Robert A. Cantone
Proskauer Rose LLP
Eleven Times Square
New York, NY 10036-8299

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

June 13, 2011

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 6 Rule 14a-8 Proposal
Celgene Corporation (CELG)
Special Shareowner Meetings
John Chevedden

Ladies and Gentlemen:

The company June 10, 2011 letter introduces and prioritizes irrelevant issues. The company apparently wants to deflect the focus from the real issues at hand and shift the focus to irrelevant issues.

The company makes the types of claims that would get a proponent nowhere in the no action process. Imagine a proponent claiming that since he had submitted two shareholder proposals without a problem, any deficiency with the third submission should be overlooked. Also imagine a proponent claiming that he will study how to do better next time and therefore any problem with the current proposal should be overlooked.

The company should not be allowed to prevail by making these types of claims that would get a proponent nowhere in the no action process.

The company June 10, 2011 letter also failed to address the economic loss to shareholders and to the company from potentially being denied the right to consider this proposal topic on a shareholder right to call a special meeting which is likely to obtain a majority vote. This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy's.

In Amalgamated Clothing And Textile Workers Union v. Wal-Mart Stores, Inc., United States Court of Appeals, 54 F.3d 69 the court ruled that "the communication of a proposal relating to equal employment opportunity and affirmative action conferred a substantial benefit on the company's shareholders." And this was for a proposal that received 90% in negative votes according to Wal-Mart. The award of attorney fees to Amalgamated Clothing was upheld.

The company June 10, 2011 letter also leaves a number of unanswered questions, especially given the company touting of a "commitment to good corporate governance."

Since the question of this rule 14a-8 proposal was raised weeks ago, the company has never taken a position on whether the December 2010 receiving fax machine 908-673-9001 is located at "86 Morris Avenue, Summit, New Jersey 07901."

The company has never taken a position on whether the proposal was received by the fax machine 908-673-9001 in December 2010.

In regard to the below December 14, 2010 transmission of the proposal, the company has not answered whether the proposal was also received in December 2010 by Robert J. Hugin as evidenced by this transmission (emphasis added):
----- Forwarded Message
From: *** FISMA & OMB Memorandum M-07-16 ***
Date: **Tue, 14 Dec 2010** 19:26:48 -0700
To: "David W. Gryska" <dgryska@celgene.com>
Cc: "Robert J. Hugin" <rhugin@celgene.com>
Conversation: Rule 14a-8 Proposal (CELG)
Subject: Rule 14a-8 Proposal (CELG)

Mr. Gryska,
Please see the attached Rule 14a-8 Proposal.
Sincerely,
John Chevedden
------ End of Forwarded Message

The 2010 proposal was emailed to Robert J. Hugin (emphasis added):
----- Forwarded Message
From: *** FISMA & OMB Memorandum M-07-16 ***
Date: Fri, 01 Jan 2010 22:30:20 -0700
To: **"Robert J. Hugin" <rhugin@celgene.com>**
Conversation: Rule 14a-8 Proposal (CELG)
Subject: Rule 14a-8 Proposal (CELG)

Mr. Hugin,
Please see the attached Rule 14a-8 Proposal.
Sincerely,
John Chevedden

------ End of Forwarded Message

Rule 14a-8 states:
In order to avoid controversy, shareholders should submit their proposals by means, including electronic means, that permit them to prove the date of delivery.

And Mr. Hugin was copied on this recent email to the same email address (emphasis added):
------ Forwarded Message
From *** FISMA & OMB Memorandum M-07-16 ***
Date: Thu, **26 May 2011** 17:55:23 -0700
To: Office of Chief Counsel <shareholderproposals@sec.gov>
Cc: Brian Gill <bgill@celgene.com>, **<rhugin@celgene.com>**
Conversation: Rule 14a-8 Proposal (CELG)
Subject: Rule 14a-8 Proposal (CELG)

Office of Chief Counsel

Division of Corporation Finance
Securities and Exchange Commission

Ladies and Gentlemen:
The below company response indicates that the company does not take seriously that the proponent inquiry is regarding the 2011 rule 14a-8 proposal.
Sincerely,
John Chevedden ...

The company did not disclose the email address that received the 2010 rule 14a-8 proposal copy, which was received by email and was included by the company in its 2010 no action request.

The company claims it is short on time. Yet the company stalled for time weeks ago through its frivolous non-responsive "Kind regards!" email of May 26, 2011 with the ruse that the proponent's May 2011 letter was about a proposal submitted in 2009.

According to Staff Legal Bulletin No. 14, a rule 14a-8 proposal "must be received at the company's principal executive offices," specifically:
c. How does a shareholder know where to send his or her proposal?
The proposal must be received at the company's principal executive offices. Shareholders can find this address in the company's proxy statement. If a shareholder sends a proposal to any other location, even if it is to an agent of the company or to another company location, this would not satisfy the requirement.

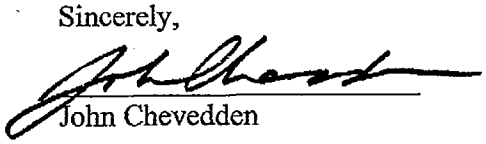
Contrary to the company June 6, 2011 and June 10, 2011 letters, a company does not have dictatorial power over the method of delivery to the "company's principal executive offices" or dictatorial power over the designation of a job title to address the proposal to.

The company failed to submitted any purported precedents that could even suggest that a company might have dictatorial power over the means of delivery to "the company's principal executive offices."

The company June 10, 2011 letter does not clarify whether the company even has an employee with Corporate Secretary in their job title. The June 10, 2011 company letter does not address the inadequacy of the company response in light of the Staff Legal Bulletin No. 14 text above.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2011 proxy.

Sincerely,



John Chevedden

cc: Brian Gill <bgill@celgene.com>