

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

September 17, 2009

James M. Cornelius  
Chief Executive Officer  
345 Park Avenue  
New York, New York 10154

**Re: Bristol-Myers Squibb Company**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed February 20, 2009**  
**File No. 001-01136**

Dear Mr. Cornelius:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director