

Schering-Plough

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Schering-Plough Corporation
2000 Galloping Hill Road
Kenilworth, New Jersey 07033-0530
Telephone (908) 298-4000

December 20, 2001

Via Federal Express

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Street, N.W.
Washington, D.C. 20549

Public Avail. Date: 1/31/02 0225200209
Act Section Rule
1934 14(a) 14a-8

RE: Schering-Plough Corporation – Shareholder Proposal Submitted by Missionary
Oblates of Mary Immaculate

Dear Sir or Madam:

Schering-Plough Corporation (the "Company") has received a shareholder proposal (the "Proposal") from Missionary Oblates of Mary Immaculate (the "Proponent") for inclusion in the Company's proxy materials for the 2002 annual meeting of shareholders (the "2002 Proxy"), which the Company expects to file in definitive form with the Commission on or about March 11, 2002. The Proposal is attached hereto as Exhibit A. On behalf of the Company and pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934 (the "Exchange Act"), I hereby request confirmation that the Staff of the Securities and Exchange Commission will not recommend enforcement action if, in reliance on Rule 14a-8, we exclude the Proposal.

Pursuant to Rule 14a-8(j), I have enclosed six additional copies of the Proposal and this letter (including all Exhibits), which sets forth the grounds upon which we deem omission of the Proposal to be proper. For your convenience, a copy of each of the no-action letters referred to herein are attached as Exhibit B, and all relevant correspondence with the Proponent and co-proponent, Christian Brothers Investment Services, Inc., including the Proponent's and co-proponent's respective cover letters to the Proposal, are attached as Exhibit C. We note that the co-proponent has designated the Proponent as the lead filer and primary contact. Pursuant to Rule 14a-8(j), a copy of this letter is being sent to the Proponent and the co-proponent to notify them our intention to omit the Proposal from our 2002 Proxy.

The Proposal

The Proposal calls for the Board of Directors of the Company to develop and implement a policy to provide pharmaceuticals for the prevention and treatment of HIV/AIDS, Tuberculosis and Malaria in ways that the majority of infected persons in African nations can afford, and to provide the shareholders with a report of the development and implementation of such policy. Adoption of this Proposal would directly infringe on management's authority to make research and development decisions in the day-to-day operations of the Company. Moreover, the Proposal has no meaningful relationship to the Company's business.

Grounds to Omit Proposal

The following is a discussion of several grounds upon which we believe the Proposal may be properly omitted from our proxy materials pursuant to Rule 14a-8.

I. The Proposal May Be Properly Omitted Under Rule 14a-8(i)(7) As It Relates To The Conduct Of Our Ordinary Business Operations

Rule 14a-8(i)(7) under the Exchange Act permits a registrant to omit a proposal and any statement in support thereof from its proxy statement and the form of proxy:

"If the proposal deals with a matter relating to the company's ordinary business operations."

On January 23, 1997, the Staff issued a no-action letter allowing Merck & Co., Inc. to omit a shareholder proposal on these grounds. The shareholder proposal requested the board of directors to form a committee "to study ways to eliminate the use of human fetal tissue obtained from elective abortions in the research, development, and testing of the company's products." In issuing the no-action letter, the Staff noted that product research, development, and testing relate to the conduct of the company's ordinary business operations and, therefore, the proposal was excludable under Rule 14a-8(c)(7), the predecessor to Rule 14a-8(i)(7).

Under the laws of the State of New Jersey, where the Company is incorporated, the business and affairs of the corporation are to be managed by the board of directors. N.J.S.A. 14A:6-1(1). Under New Jersey law, the extent of the shareholders' involvement in the management of the corporation's day to day business operations is limited to choosing and replacing directors if the shareholders are not satisfied with their operation of the corporation's business. Casson v. Bosman, 137 N.J. Eq. 532, 535, 45 A2d 807 (E.&A. 1946) and the cases cited therein.

The Company is a worldwide pharmaceutical company that is committed to discovering, developing, manufacturing and marketing a wide range of human and animal health products. These activities involve complex research, testing and safety analyses and are thus regulated extensively. Under New Jersey law, the Company's management, under the supervision of its Board of Directors, has the power and the responsibility to supervise the research, development and testing of products, while at the same time complying with all applicable laws. We have received the opinion of Riker, Danzig, Scherer, Hyland & Perretti LLP, a copy of which is attached as Exhibit D, which concurs with these views on New Jersey law.

The Proponent's Proposal concerns the provision of pharmaceuticals for the prevention and treatment of HIV/AIDS, tuberculosis and malaria. Decisions regarding research and development activities and business opportunities relating to pharmaceuticals are necessarily based on a wide range of factors and are made by management in consultation with experts in a variety of fields, including research, medical, regulatory, manufacturing and law. The Proposal interferes with the fundamental decision-making of the Company, and ignores the clear legal principle that management, as supervised by the Board, is charged with exercising its business judgment over core commercial issues. Decisions of this type are not appropriate subject matter for a shareholder proposal. One of the purposes of Rule 14a-8(c)(7) is to exclude proposals that "deal with ordinary business matters of a complex nature that shareholders, as a group, would not be qualified to make an informed judgment on, due to their lack of business expertise and their lack of intimate knowledge of the issuer's business." Exchange Act Release No. 12999 (November 22, 1976). Therefore, as in Merck, the Proposal is exactly the type that Rule 14a-8(i)(7) is designed to permit a company to exclude. For these reasons, and consistent with the Staff's position in Merck, it is my opinion that the Proposal may be excluded from our 2002 Proxy pursuant to Rule 14a-8(i)(7).

II. The Proposal May Be Properly Omitted Under Rule 14a-8(i)(5) As It Relates To Less Than Five Percent Of Our Business

Rule 14a-8(i)(5) under the Exchange Act permits a registrant to omit a proposal and any statement in support thereof from its proxy statement and the form of proxy:

"If the proposal relates to operations which account for less than five percent of the company's total assets at the end of its most recent fiscal year, and for less than five percent of its net earnings and gross sales for its most recent fiscal year, and is not otherwise significantly related to the company's business."

The provision is intended to permit the exclusion of any proposal that does not bear a significant economic relationship to the Company's business and does not raise policy issues that are of significance to the Company's business. See Exchange Act Release No. 34-19135. The Company is a worldwide pharmaceutical company

committed to discovering, developing and marketing new therapies and treatment programs that can improve people's health and extend lives. The Company markets in certain foreign countries one cancer drug that is labeled for the treatment of AIDS-related *Karposi's sarcoma*. The Company does not manufacture this drug. It is manufactured by a third party, from whom the Company licenses the product. With the exception of this licensed product, the Company does not currently manufacture or market any pharmaceuticals for the prevention and treatment of HIV/AIDS, tuberculosis or malaria. The Company's sales of this drug for *Karposi's sarcoma* are very small, and constitute a small fraction of one percent of the Company's total assets, net sales (the Company does not publicly report gross sales), and net earnings. Accordingly, none of the economic thresholds set forth in Rule 14a-8(i)(5) have been satisfied.

We are aware that the Staff has required certain stockholder proposals dealing with social issues to be included in proxy materials even where the foregoing economic thresholds are not met. However, in each case, there has been some significant relationship between the proposal and the company's business activities. See Lovenheim v. Iroquois Brands, Ltd., 618 F. Supp. 554, (D.C.D.C. 1985) (a proposal may be significantly related to a company's business even if the operations related to the proposal do not exceed the economic tests). In particular, a proposal affecting operations with a significant level of sales (but below the bright-line economic thresholds) may be "otherwise significantly related" to the company's business if the proposal has ethical or social significance. *Id.* at 561. However, a proposal that is "ethically significant in the abstract but has no meaningful relationship to the business" may be excluded. *Id.* at 561, Note 16. We believe that the Proposal presents precisely the same situation described by the court in Note 16 of the Lovenheim decision, that is, an ethically significant issue which has no meaningful relationship to our business.

In keeping with the ruling in Lovenheim, in 1997 the Staff issued a no-action letter under predecessor Rule 14a-8(c)(5) allowing the exclusion of a proposal regarding the use of fetal tissue. In La Jolla Pharmaceutical Company (February 18, 1997), the proponent sought to prohibit the use of "any fetal tissue or human body parts obtained from any intentionally aborted unborn children." Despite the social and ethical significance of abortion, the company was permitted to omit the proposal under former Rule 14a-8(c)(5) because it had no meaningful relationship with the company's business. Likewise, despite the social and ethical significance of the Proponent's Proposal, it has no meaningful relationship to the drugs we currently market. Accordingly, it is my opinion that the Proposal may be excluded from our 2002 Proxy pursuant to Rule 14a-8(i)(5).

Conclusion

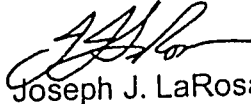
For the foregoing reasons, I request your confirmation that the Staff will not recommend any enforcement action to the Commission if the Proposal is omitted from our 2002 Proxy. Pursuant to Rule 14a-8(j)(2)(iii), for the purposes of matters of New

Jersey state law, attached as Exhibit D is the opinion of Riker, Danzig, Scherer, Hyland & Perretti LLP.

If the Staff has any questions with respect to the foregoing, or if for any reason the Staff does not agree that we may omit the Proposal from our 2002 Proxy, please contact me at (908) 298-7537. I may also be reached by facsimile at (908) 298-7303.

Please acknowledge receipt of this letter and the attachments by date stamping and returning the enclosed duplicate copy of this letter. A self-addressed, stamped envelope is enclosed for that purpose.

Very truly yours,



Joseph J. LaRosa
Staff Vice President, Secretary
and Associate General Counsel

JJL/mb

Enc.

cc: Fr. Seamus P. Finn (w/ encl.)
John K. Wilson (w/ encl.)

ABBOT LABORATORIES, BRISTOL-MYERS SQUIBB, SCHERING-PLOUGH
HIV/AIDS-TB-Malaria

WHEREAS:

The HIV/Aids epidemic constitutes a global emergency - one of the most formidable challenges to human life and dignity as well as to the effective enjoyment of human rights;

By the end of the year 2000, 36.1 million people worldwide were living with HIV/AIDS, 90% in developing countries and 75 % in sub-Sahara Africa;

All are affected by this epidemic, but people in developing countries are the most affected, and women, young adults and children, particularly girls, are the most vulnerable; African Heads of Governments have pledged to target at least 15% of their annual national budgets to address the HIV/AIDS epidemic. Actions to reach this target will need to be complemented by international assistance;

Tuberculosis is now the world's leading infectious killer, taking 2 million lives a year, and is a frequent complication of AIDS. Malaria causes 1.1 million deaths annually. Both diseases are growing more difficult to treat because of the spread of drug-resistant strains;

Access to medication in the context of such pandemics is a fundamental element of achieving physical and mental health;

Effective prevention, care and treatment strategies will require increased availability of and non-discriminatory access to, vaccines, sterile injecting equipment, drugs, including anti-retroviral therapy, diagnostics and related technologies, as well as increased research and development,

Availability and affordability of drugs and related technology are factors to be reviewed and addressed. There is need to reduce the cost of these drugs and technologies;

Some countries within the most seriously affected regions have begun to promote innovation and the development of domestic industries in order to increase access to medicines to protect the people's health;

The impact of international trade agreements on access to or local manufacturing of, essential drugs and on the development of new drugs needs to be evaluated;

THEREFORE BE IT RESOLVED:

Shareholders request the Board of Directors to develop and implement a policy to provide pharmaceuticals for the prevention and treatment of HIV/AIDS, TB and Malaria in ways that the majority of infected persons in African nations can afford.

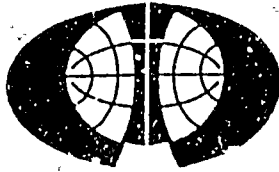
A report of the development and implementation of such a policy (omitting proprietary information and at reasonable cost) would be sent to shareholders six months after the 2002 annual meeting.

(cont.)

SUPPORTING STATEMENT:

Pharmaceutical companies have the unique mission to provide health-giving medicines, often making the difference between life and death. This is the time for pharmaceutical companies to offer the kind of leadership necessary to address diseases that afflict so many people throughout the world, especially in African countries. "Making life-saving medicines more affordable for poor countries is vital for improving public health. More importantly, it is realistic." (Press Release, WHO/WTO Workshop - Pricing/Financing of Essential Drugs, April 11, 2001)

One way to make needed drugs accessible and affordable is to grant voluntary licenses to African countries which request them. This would enable the production of generic drugs for prevention and treatment of infectious diseases. Improved access to effective and affordable medicines is essential for the people's health in these nations.

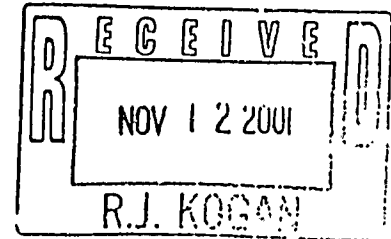


Missionary Oblates of Mary Immaculate

Justice and Peace Office

United States Province

November 2, 2001



Mr. Richard J. Kogan, CEO
Schering-Plough Corporation
One Giralda Farms
P.O. Box 1000
Madison, NJ 07940-1000

Dear Mr. Kogan:

The Missionary Oblates of Mary Immaculate are a religious order in the Roman Catholic tradition with over 4,000 members and missionaries more than 65 countries throughout the world and in more than 15 countries in Africa. The on-going pain, suffering and loss of life which has been visited particularly upon the Africa continent by the AIDS pandemic has been brought to our attention is included.

It is with this in mind that I write at this time to inform you of our intention to file the enclosed stockholder resolution for consideration and action by the stockholders at the annual meeting. I hereby submit it for inclusion in the proxy statement in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. Verification of our ownership of this stock is included.

Our colleague Sr. Judy Byron wrote to you on July 31 on this issue but to date we have not received a response from the company. We would welcome the opportunity to discuss our concerns with representatives of our company to seek out ways in which the issues addressed in this resolution could be addressed in a timely fashion.

Sincerely,

Seamus P. Finn, OMI

Seamus P, Finn, OMI
Director
Justice, Peace and Integrity of Creation Officer
Missionary Oblates of Mary Immaculate

cc: Diane Brathcher, ICCR
Regina Murphy, ICCR

RIKER, DANZIG, SCHERER, HYLAND & PERRETTI LLP

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DENNIS J. O'GRAOY
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MARY ELIZABETH WILLIAMS
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SARA B. GARVEY
GENA DIACOMANDOLIS
RICHARD C. KIELBANIA
BRETT S. MOORE

December 20, 2001

Securities and Exchange Commission
450 Fifth Street, N.W.
Judiciary Plaza
Washington, DC 20549

Ladies and Gentlemen:

We have acted as special counsel to Schering-Plough Corporation, a New Jersey corporation (the "Company"), in connection with the application of New Jersey law to certain matters in connection with the preparation of that certain letter dated December 20, 2001 of Joseph J. LaRosa to the United States Securities and Exchange Commission (the "SEC") regarding the shareholder proposal submitted by Missionary Oblates of Mary Immaculate (the "No-Action Letter"), to be delivered by the Company to the SEC's Division of Corporation Finance. The No-Action Letter requests that the staff of the SEC confirm that it will not take any enforcement action if the Company excludes such shareholder proposal in connection with the Company's Proxy Statement for its 2002 Annual Meeting of Shareholders.

In rendering this opinion, we have examined originals or copies authenticated to our satisfaction of such corporate records, certificates of officers of the Company and other documents as we have deemed relevant or necessary in connection with our opinions set forth herein. As to questions of fact material to such opinions we have relied upon certificates of officers and other representatives of the Company or factual information we have obtained from such other sources as we have deemed reasonable.

While we have not conducted any independent investigation to determine facts upon which our opinions are based or to obtain information about which this letter advises you, we confirm that we do not have any actual knowledge which has caused us to conclude that our

Securities and Exchange Commission
December 20, 2001
Page 2

reliance and assumptions cited in the preceding paragraph are unwarranted or that any information supplied in this letter is wrong.

Based on the foregoing, and in reliance thereon, and subject to the qualifications and limitations stated herein, we are of the opinion, having due regard for such legal considerations as we deem relevant, that:

1. The citations to the New Jersey Statutes Annotated and to the New Jersey common law are correct, accurate and reflect the law of the State of New Jersey for the propositions for which they are cited in the No-Action Letter.

We express no opinion as to the laws of any jurisdiction other than the law of the State of New Jersey and the federal laws of the United States of America.

This opinion is rendered on the date hereof and we have no continuing obligation hereunder to inform you of changes of law or fact subsequent to the date hereof or facts of which we become aware after the date hereof.

At the request of the Company, this opinion letter is, pursuant to Rule 14a-8(j)(2)(iii) of the Securities Exchange Act of 1934, as amended, being provided to you by us in our capacity as special counsel to the Company. It may not be relied upon by any person or entity for any purpose other than in connection with the Company's request to the SEC for no-action relief, without our prior written consent. This opinion is limited to the matters set forth herein, and no opinion may be inferred or implied beyond the matters expressly stated in this letter.

Very truly yours,

Peter Dancy
Scheer Hyland
Peretti, LLP



Schering-Plough

Schering-Plough Corporation
2000 Galloping Hill Road
Kenilworth, New Jersey 07033-0530
Telephone (908) 298-4000

January 31, 2002

VIA TELEFAX AND REGULAR MAIL

Mr. Kler Gumbs
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Avenue, N.W.
Washington, D.C. 20549

RE: Schering-Plough Corporation – Shareholder Proposal Submitted by Missionary
Oblates of Mary Immaculate

Dear Mr. Gumbs:

Please be advised that Missionary Oblates of Mary Immaculate has withdrawn its shareholder proposal submitted to Schering-Plough Corporation (the "Company") dated November 8, 2001. Attached is a letter dated January 17, 2002 from Missionary Oblates of Mary Immaculate to Joseph LaRosa, Secretary of the Company, which notifies the Company of this withdrawal. Should you have any questions please call Joseph LaRosa at 908-298-7537. Thank you for your assistance with this matter.

Sincerely,

A handwritten signature in cursive script that reads "Catherine R. Romano".

Catherine R. Romano

Attachment

SCHERING-PLOUGH CORPORATION
LEGAL DEPARTMENT
2000 GALLOPING HILL ROAD
KENILWORTH, NEW JERSEY 07033

FAX: (908) 298-7303

FACSIMILE TRANSMITTAL SHEET

DATE: January 31, 2002

TO: Mr. Kier Gumbs

No: 202-942-9525

FROM: Cathy Romano

TELEPHONE NO: 908-298-7354

NO. OF PAGES EXCLUDING THIS PAGE: 4

CONFIDENTIALITY NOTE: This sheet and/or the document(s) accompanying it contain information belonging to Schering-Plough Corporation which is confidential and/or legally privileged. The information is intended only for the use of the individual or entity named above. If you have received this telecopy in error, please immediately notify us by telephone. If there is a problem with this transmission, please call Cathy Romano 908-298-7354.

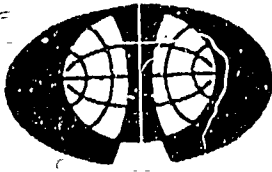
PLEASE DELIVER IMMEDIATELY

Re: Shareholder Proposals

Attached is notification of the withdrawal of the shareholder proposal of Missionary Oblates of Mary Immaculate. I hope you received my voice mail message to you earlier today, advising of our deadline for opposition statements of Thursday, February 7, 2002. Any assistance you can provide with respect to getting answers regarding the shareholder proposals of Timothy D. Williams and Glenmary Home Missioners as soon as possible, would be much appreciated. Please fax the SEC's responses to Joseph LaRosa at 908-298-7303. Thank you so much for your assistance.

Regards,

Catherine Romano
Senior Counsel



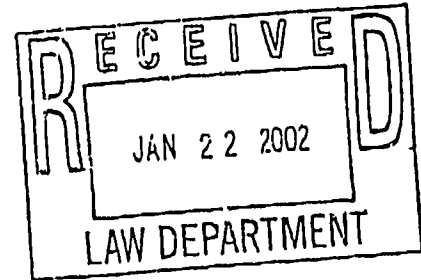
Missionary Oblates of Mary Immaculate

Justice and Peace Office

United States Province

January 17, 2002

Mr. Joseph LaRosa
Corporate Secretary
Schering-Plough
One Giraldo Farms
P.O. Box 1000
Madison, NJ 07940-1000



Dear Joe:

Let me take this opportunity to thank you and Arisilia Vila and Carol Bauer for meeting with me on a conference call on December the 18th. Our brief conversation was informative and helpful for advancing our mutual understanding of the resolution that the Missionary Oblates of Mary Immaculate filed with Schering-Plough.

We have decided to withdraw the stockholder resolution; which we submitted for consideration at the annual meeting of the corporation on HIV-AIDS, TB, and Malaria.

I would however also like to review a couple of the items we talked about:

- The agreement on TRIPS which emerged from the World Trade Organization meeting in Doha.

At the 4th World Trade Organization meeting which took place in Doha in November 2001 a compromise was negotiated on the interpretation of TRIPS in case of national health emergencies. The interpretation of this agreement and its implementation in various trade agreements is a central concern for us. It is important that this agreement not be interpreted to hinder access to necessary medicines especially for the treatment of HIV-AIDS, TB or Malaria.

- Global AIDS Fund

A number of things continue to be clarified concerning this fund. What is clear is the need for a pledge from individual countries and corporations and individuals. The U.S. has thus far agreed to donate up to as much as \$250 million. Given our share of the global economy the

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Tel: 202-281-1608

- 2 -

proportionate share would be \$2.5 billion. Only a few companies have made formal pledges to the fund and we continue to hope that Schering-Plough will consider making a pledge to the fund and will advocate a generous donation by the U.S. government.

- Collaboration with private medical hospitals and clinics in Sub-Sahara Africa

Rural clinics, hospitals and hospices from different countries in Africa have identified specific medicines for the treatment of people who are HIV-positive, afflicted with TB or malaria or other opportunistic infections associated with the AIDS virus. We are hopeful that our company will continue to seek out specific ways through which they can donate needed medicines to these treatment facilities and services.

- Advocacy of poor country friendly pricing structures with PHARMA colleagues

The important life saving and disease treatment role of pharmaceutical companies is important in all societies. Their research and manufacturing of medicines is of utmost importance for all of humanity. However this is not like any other business either in the service sector or in the manufacturing sector. Without the necessary medicines to treat known viruses and infections people will continue to suffer and die.

- Sustainable global pricing structure for countries that are imprisoned by poverty, disease and debt.

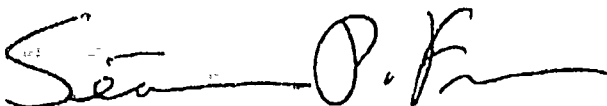
The expectation that the poor and less developed countries can pay the same amount for medicines as people in North America and Europe is simply not realistic. This leaves the poor always in a begging situation or totally dependant on the generosity of the donating corporation to acquire adequate medicines. We hope that Schering-Plough will continue to support mechanisms and policies that can make medicines available to the most vulnerable societies and peoples in a dignified and respectful manner.

As we move forward in our discussions I am hopeful that the company will continue to display a spirit of cooperation and openness to dialogue on these important issues. A number of my fellow shareholders in the Interfaith Center on Corporate Responsibility because of their relationship with different countries in Africa are extremely interested in these issues and will continue to advocate on behalf of the more than 35 million people who are in great suffering because of this epidemic. I trust the corporation will continue to be willing to review its position in these various areas to discern and decide on the most appropriate human response to this tragedy.

We will be back in touch with you at a later date as the Doha agreement on intellectual property is clarified and implemented and when the framework, priority and procedures for the Global Aids Fund have been published. At that time the questions concerning corporate contributions and support for a generous U.S. contribution will be more timely

With gratitude for your assistance in this discussion,

Sincerely,



Rev Séamus P. Finn, OMI
Director, Justice and Peace/Integrity of Creation Office
Missionary Oblates of Mary Immaculate

cc: Securities and Exchange Commission
Pat Wolf, RSM, ICCR

**Schering-Plough**

Direct Dial: (908) 298-7537
Direct Fax: (908) 298-7303
Email: joseph.larosa@spcorp.com

Schering Plough Corporation
2000 Galloping Hill Road
Kenilworth, New Jersey 07033-0530
Telephone (908) 298-4000

February 8, 2002

Via Federal Express

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
Attention: Keir Devon Gumbs, Esq.
450 Fifth Street, N.W.
Washington, D.C. 20549

RE: Schering-Plough Corporation – Shareholder Proposal Submitted by Missionary
Oblates of Mary Immaculate

Dear Mr. Gumbs:

The letter relates to the shareholder proposal (the "Proposal") submitted to Schering-Plough Corporation (the "Company") by the Missionary Oblates of Mary Immaculate (the "Proponent") and one co-filer for inclusion in the Company's proxy materials for the 2002 annual meeting of shareholders (the "2002 Proxy"). The Proposal calls for the Board of Directors of the Company to develop and implement a policy to provide pharmaceuticals for the prevention and treatment of HIV/AIDS, Tuberculosis and Malaria in ways that the majority of infected persons in African nations can afford, and to provide the shareholders with a report of the development and implementation of such policy.

As noted in your letter dated January 31, 2002, the Proponent has withdrawn the Proposal and no further action is required by the Commission. While that continues to be the case, the purpose of this letter is to update the Commission's file on the Proposal. Subsequent to that withdrawal, I spoke with Father Seamus P. Finn, who acts on behalf of the Proponent, and advised him that in addition to the information we provided to him verbally and to the Commission in our "no-action" filing, the Company manufactures and markets one additional drug, INTRON A, that has among its labeled indications in certain countries the treatment of AIDS-related Kaposi's sarcoma. While this drug is not indicated or marketed for the prevention and treatment of HIV/AIDS, we wanted to ensure that the Proponent has full information about the Company that it may consider relevant to the Proposal. I further informed Father Finn that the Company's sales of INTRON A for that

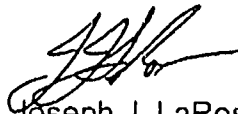
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indication constitute a small fraction of the Company's sales of INTRON A. Father Finn agreed that this additional information was not relevant to his withdrawal of the Proposal, and agreed that the withdrawal was still appropriate. Accordingly, the Proposal will be excluded from our 2002 Proxy.

Please acknowledge receipt of this letter by date stamping and returning the enclosed duplicate copy of this letter. A self-addressed, stamped envelope is enclosed for that purpose.

Very truly yours,



Joseph J. LaRosa
Staff Vice President, Secretary
and Associate General Counsel

JJL/las
Enclosure

cc: Fr. Seamus P. Finn
John K. Wilson



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

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January 31, 2002

Joseph J. LaRosa
Staff Vice-President, Secretary
and Associate General Counsel
Schering-Plough Corporation
2000 Galloping Hill Road
Kenilworth, NJ 07033-0530

Act 1934
Section _____
Rule 14A-8
Public Availability 1/31/2002

Re: Schering-Plough Corporation

Dear Mr. LaRosa:

This is in regard to your letter dated January 31, 2002 concerning the shareholder proposal submitted by the Missionary Oblates of Mary Immaculate for inclusion in Schering-Plough's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the proponent has withdrawn the proposal, and that Schering-Plough therefore withdraws its December 20, 2001 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Sincerely,

Keir Devon Gumbs
Special Counsel

Enclosures

cc: Rev. Seamus P. Finn
Missionary Oblates of Mary Immaculate
391 Michigan Avenue, NE
Washington, DC 20017-1516