



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 4, 2008

Room 7010

Matthew T. Farrell
Vice President Finance and Chief Financial Officer
Church & Dwight Co., Inc.
469 North Harrison Street
Princeton, NJ 08543-5297

Re: Church & Dwight Co., Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 001-10585

Dear Mr. Farrell:

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

Sincerely,

Terence O'Brien
Branch Chief