



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2009

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, 2007  
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  
Accounting Branch Chief