

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 17, 2006

Kenneth J. Martin  
Executive Vice President and Chief Financial Officer  
Wyeth  
Five Giralda Farms  
Madison, NJ 07940-0874

**Re: Wyeth**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed February 27, 2006**  
**File No. 001-01225**

Dear Mr. Martin:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief