

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 11, 2008

Mr. James A. Meer  
Senior Vice President - Chief Financial Officer  
and Treasurer  
Columbia Laboratories, Inc.  
354 Eisenhower Parkway  
Livingston, New Jersey 07039

**Re: Columbia Laboratories, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 1-10352**

Dear Mr. Meer :

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

Sincerely,

Joel Parker  
Branch Chief