



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2011

Mr. Lawrence A. Gyenes  
Chief Financial Officer and Treasurer  
Columbia Laboratories, Inc.  
354 Eisenhower Parkway  
Livingston, New Jersey 07039

**Re: Columbia Laboratories, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Form 10-Q/A for the Quarterly Period Ended March 31, 2010  
Form 10-Q for the Quarterly Period Ended June 30, 2010  
File No. 001-10352**

Dear Mr. Gyenes:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief