

Mail Stop 5546

January 23, 2008

Via U.S. Mail and Facsimile (212-310-3572)

Steven C. Patrick  
Chief Financial Officer  
Colgate-Palmolive Company  
300 Park Avenue  
New York, NY 10022

**Re: Colgate-Palmolive Company  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 23, 2007  
Response Letter Dated January 11, 2008  
File No. 1-00644**

Dear Mr. Patrick:

We refer you to our comment letter dated December 11, 2007 regarding business contacts with Cuba, Iran, North Korea, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance