



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

May 4, 2011

Via U.S. mail and facsimile

Mr. Dennis J. Hickey
Chief Financial Officer
Colgate-Palmolive Company
300 Park Avenue
New York, NY 10022

**Re: Colgate-Palmolive Company
Form 10-K for the Year Ended December 31, 2010
Form 10-Q for the Period Ended March 31, 2011
File No. 1-644**

Dear Mr. Hickey:

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

Sincerely,

Rufus Decker
Accounting Branch Chief