



DIVISION OF
CORPORATION FINANCE

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

June 15, 2010

Matthew T. Farrell
Executive Vice President and
Chief Financial Officer
Church & Dwight Co., Inc.
469 North Harrison Street
Princeton, N. J. 08543

Re: **Church & Dwight Co., Inc.**
Form 10-K for fiscal year ended December 31, 2009
Filed February 24, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 23, 2010
File No. : 1-10585

Dear Mr. Farrell:

We have completed our review of your filing on June 15, 2010 and no further comments at this time.

Very truly yours,

Jay Ingram
Legal Branch Chief