



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