



DIVISION OF
CORPORATION FINANCE

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

May 12, 2017

Mail Stop 4631

Via Email

Mr. Richard Dierker
Executive Vice President and Chief Financial Officer
Church & Dwight CO., Inc.
500 Charles Ewing Boulevard
Ewing, NJ. 08628

Re: Church & Dwight CO, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 24, 2017
Form 8-K filed on February 7, 2017
File No. 1-10585

Dear Mr. Dierker:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction