



DIVISION OF
CORPORATION FINANCE

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

October 6, 2010

Michael McGrane, Esq.
Senior Vice President, General Counsel and Secretary
Columbia Laboratories, Inc.
354 Eisenhower Parkway
Livingston, New Jersey 07039

Re: Columbia Laboratories, Inc.
Registration Statement on Form S-3
Filed September 27, 2010
File No. 333-169599

Dear Mr. McGrane:

This is to advise you that we have limited our review of your registration statement to the resolution of all outstanding comments on your Form 10-K for the fiscal year ended December 31, 2009 filed on March 12, 2010 and amended on April 30, 2010. We will not be in a position to accelerate the effectiveness of your registration statement until all comments on this filing are resolved.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Johnny Gharib at (202) 551-3170 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Adam H. Golden, Esq.
Kaye Scholer LLP
425 Park Avenue
New York, NY 10022