

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

DIVISION OF
CORPORATION FINANCE

January 5, 2026

Louis E. Rambo
Proskauer Rose LLP

Re: Church & Dwight Co., Inc. (the "Company")
Incoming Letter dated December 29, 2025

Dear Louis E. Rambo:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by John Chevedden for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Company represents that it has a reasonable basis to exclude the Proposal. Based solely on that representation, we will not object if the Company excludes the Proposal from its proxy materials.

Copies of all of the correspondence on which this response is based will be made available on our website.

Sincerely,

Division of Corporation Finance
Office of Chief Counsel

cc: John Chevedden

Proskauer Rose LLP 1001 Pennsylvania Avenue, NW Suite 600 South, Washington, DC 20004-2533

Louis E. Rambo
Partner
d 202.416.6878
f 202.416.6899
lrambo@proskauer.com
www.proskauer.com

December 29, 2025

Via Online Submission Form

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington D.C. 20549

Re: *Church & Dwight Co., Inc.*
Omission of Stockholder Proposal of John Chevedden
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

On behalf of Church & Dwight Co., Inc. ("Church & Dwight" or the "Company"), and pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), we are writing to notify the Staff (the "Staff") of the Division of Corporation Finance of the U.S. Securities and Exchange Commission (the "Commission" or the "SEC") that, for the reasons stated below, the Company intends to exclude the shareholder proposal received on November 13, 2025 (together with the supporting statement, the "Proposal") submitted by John Chevedden (the "Proponent") from the proxy materials (the "2026 Proxy Materials") for Church & Dwight's 2026 annual stockholders' meeting (the "2026 Annual Meeting").

As described in the Statement Regarding the Division of Corporation Finance's Role in the Exchange Act Rule 14a-8 Process for the Current Proxy Season (Nov. 17, 2025) (the "2025 Staff Statement"), on behalf of Church & Dwight, we respectfully request that the Staff respond with a letter indicating that, based on the below representation, the Staff will not object to Church & Dwight's omission of the Proposal from the 2026 Proxy Materials. Church & Dwight represents that it has a reasonable basis to exclude the Proposal based on the provisions of Rule 14a-8, prior published SEC and/or Staff guidance and/or judicial decisions.

In accordance with relevant Staff guidance, we are submitting this letter and its attachments to the Staff through the Staff's online Shareholder Proposal Form. In accordance with Rule 14a-8(j), we are simultaneously sending a copy of this letter and its attachments to the Proponent as notice of Church & Dwight's intent to omit the Proposal from the 2026 Proxy Materials.

Rule 14a-8(k) and Section E of SLB No. 14D (Nov. 7, 2008) provide that shareholder proponents are required to send companies a copy of any correspondence that the shareholder proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to remind the Proponent that if the Proponent submits correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should concurrently be furnished to the Company.

THE PROPOSAL

The text of the resolution contained in the Proposal reads as follows:

> Shareholders request that the board of directors take the necessary steps to permit written consent by the shareholders entitled to cast the minimum number of votes that would be necessary to authorize an action at a meeting at which all shareholders entitled to vote thereon were present and voting (without any unnecessary restriction based on length of stock ownership or the method by which Church & Dwight shareholders hold their CHD shares). This includes shareholder ability to initiate any appropriate topic for written consent.

BASIS FOR EXCLUSION

We hereby respectfully notify the Staff that Church & Dwight intends to exclude the Proposal from the 2026 Proxy Materials pursuant to Rule 14a-8(i)(11) because the Proposal substantially duplicates a shareholder proposal previously submitted to Church & Dwight that Church & Dwight intends to include in its 2026 Proxy Statement.

ANALYSIS

I. Background

On November 13, 2025, Church & Dwight received the Proposal via email, accompanied by a cover letter from the Proponent. On November 20, 2025, the Proponent sent a written statement stating that the Proponent beneficially owned the requisite number of shares of Church & Dwight common stock continuously for at least the requisite period preceding and including the date of submission of the Proposal. Copies of the Proposal, cover letter and related correspondence are attached hereto as Exhibit A.[1]

[1] Exhibit A omits correspondence between Church & Dwight and the Proponent that is irrelevant to this notification. *See* the Staff's "*Announcement Regarding Personally Identifiable and Other Sensitive Information in Rule 14a-8 Submissions and Related Materials*" (Dec. 17, 2021).

II. The Proposal may be excluded under Rule 14a-8(i)(11) because the Proposal substantially duplicates another proposal previously submitted to Church & Dwight

Under Rule 14a-8(i)(11), a company may exclude a shareholder proposal if it substantially duplicates another proposal previously submitted to the company by another proponent that will be included in the company's proxy materials for the same meeting. The Commission has stated that the purpose of Rule 14a-8(i)(11) is to eliminate the possibility of shareholders having to consider two or more substantially identical proposals submitted by proponents acting independently of each other. *See* Securities Exchange Act Release No. 34-12598 (July 7, 1976). *See also*, *e.g.*, *Rite Aid Corporation* (Apr. 10, 2019), *Pfizer Inc.* (Feb. 17, 2012); *Ford Motor Co.* (Feb. 15, 2011); *Wells Fargo & Co.* (Jan. 7, 2009); *General Motors Corp.* (Apr. 5, 2007); *Weyerhaeuser Co.* (Jan. 18, 2006)

Two shareholder proposals need not be identical in order to provide a basis for exclusion under Rule 14a-8(i)(11). Proposals are substantially duplicative when the principal thrust or focus is substantially the same, even though the proposals differ in terms of the breadth and scope of the subject matter. In *Metromedia International Group, Inc.* (Mar. 27, 2001), the Staff permitted exclusion under Rule 14a-8(i)(11) of a proposal requesting that the company amend its bylaws to provide that shareholders owning 1.5 million shares of common stock could demand that the board of directors call a special meeting as substantially duplicative of another proposal that asked the company to amend its certificate of incorporation to allow "each shareholder" to take action by written consent and to call a special meeting. Here, both proposals are seeking that the Company amend its governing documents to permit shareholders to take action by written consent. In *Rite Aid Corporation* (Apr. 10, 2019), the Staff permitted exclusion under Rule 14a-8(i)(11) of a proposal requesting that the company amend its bylaws to permit shareholders holding, in the aggregate, 15% or more of the company's outstanding common stock to call a special meeting as substantially duplicative of another proposal that asked the company to permit shareholders holding, in the aggregate, 10% or more of the company's outstanding common stock to call a special meeting. *See also McDonald's Corp.* (Apr. 3, 2023) (concurring with the exclusion under Rule 14a-8(i)(11) of a later proposal when both proposals seek the preparation of a report regarding the company's lobbying policy, procedures, payments and oversight processes). In *Target Corp*. (Apr. 19, 2024), for example, the Staff permitted exclusion under Rule 14a-8(i)(11) of a proposal requesting that the board of directors adopt an enduring policy, and amend the governing documents as necessary in order that two separate people hold the office of the chairman and the office of the CEO, and that whenever possible, the chairman shall be an independent director. In granting relief, the Staff noted that "the [p]roposal is substantially duplicative of a previously submitted proposal" asking the board of directors to adopt a policy, and amend the bylaws as necessary, to require the board chair to be an independent director. *See also*, *e.g.*, *Mondelez International, Inc.* (Mar. 22, 2024) (same); *PepsiCo, Inc.* (Mar. 7, 2023) (proposal requesting that the board of directors adopt an enduring policy and amend the governing documents as necessary in order that two separate people hold the office of the chairman and the office of the CEO may be excluded under Rule 14a-8(i)(11) because the

proposal is substantially duplicative of a previously-submitted proposal requesting that the board of directors adopt as policy, and amend the bylaws as necessary, to require that two separate people hold the office of the Chairman and the office of the CEO).

Church & Dwight received a proposal (the "Prior Proposal") from The Accountability Board, Inc. on October 31, 2025. A copy of the Prior Proposal is attached hereto as Exhibit B. Church & Dwight believes that the Proposal substantially duplicates the Prior Proposal and, as such, the Proposal may be excluded pursuant to Rule 14a-8(i)(11).

The text of the resolution contained in the Prior Proposal is set forth below:

> **RESOLVED**: Shareholders ask the Board to take the necessary steps to permit action by written consent of the holders of outstanding stock having at least the number of votes that would be necessary to authorize or take the action at a meeting at which all shares entitled to vote thereon were present and voted.

Although the supporting statements slightly differ, they contain similar assertions related to the purported benefits of shareholder action by written consent. Moreover, the breadth and scope of the Proposal and the Prior Proposal are not only substantially identical, but they also share the same objective — an amendment to Church & Dwight's governing documents to provide for shareholder action by written consent. Therefore, the inclusion of both proposals in Church & Dwight's 2026 Proxy Materials would be duplicative and would frustrate the policy concerns underlying the adoption of Rule 14a-8(i)(11), by requiring shareholders to consider two substantially identical proposals submitted by proponents acting independently of each other.

Accordingly, because the Proposal substantially duplicates the Prior Proposal, which was previously submitted to Church & Dwight and will be included in the 2026 Proxy Materials, the Proposal may be excluded pursuant to Rule 14a-8(i)(11) from Church & Dwight's 2026 Proxy Materials.

CONCLUSION

Based upon the foregoing analysis, Church & Dwight intends to exclude the Proposal from its 2026 Proxy Materials and requests the Staff response as set forth in the 2025 Staff Statement. If you have any questions, or if the Staff requires any additional information, please do not hesitate to contact the undersigned, Louis E. Rambo, at (202) 416-6878 or lrambo@proskauer.com.

Very truly yours,



Louis E. Rambo

Enclosures

cc: Mr. John Chevedden
Patrick D. de Maynadier, Church & Dwight Co., Inc., Executive Vice President, General Counsel and Secretary

Exhibit A

JOHN CHEVEDDEN

[redacted] [redacted]

Mr. Patrick D. De Maynadier
Church & Dwight Co., Inc. (CHD)
Princeton South Corporate Center
500 Charles Ewing Boulevard
Ewing, NJ 08628
PH: [redacted]

Mr. De Maynadier,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of the Company.

This Rule 14a-8 proposal is a very low-cost method to improve Company performance – especially given the substantial capitalization of the Company.

This proposal is for the next annual shareholder meeting.

I intend to continue to hold the same requisite amount of Company shares through the date of the Company's next Annual Meeting of Stockholders and beyond as is or will be documented in my ownership proof.

This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Please assign the proper sequential proposal number in each appropriate place.

Please use the title of the proposal in bold in all references to the proposal in the proxy including the table of contents, like Company proposals, and on the ballot. If there is objection to the title please negotiate or seek no action relief as a last resort.

I expect to forward a broker letter soon so if you acknowledge this proposal in an email message to [redacted]
it may very well save you from formally requesting a broker letter from me.

Please confirm that this proposal was sent to the correct email address for rule 14a-8 proposals. Per SEC SLB 14L, Section F, the Securities and Exchange Commission Staff "encourages both companies and shareholder proponents to acknowledge receipt of emails when requested."
I so request.

Sincerely,



John Chevedden

November 12, 2025

Date

cc: LaFleur Browne [redacted]
"Rambo, Louis" [redacted]

[CHD: Rule 14a-8 Proposal, November 12, 2025]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Shareholder Right to Act by Written Consent

Shareholders request that the board of directors take the necessary steps to permit written consent by the shareholders entitled to cast the minimum number of votes that would be necessary to authorize an action at a meeting at which all shareholders entitled to vote thereon were present and voting (without any unnecessary restriction based on length of stock ownership or the method by which Church & Dwight shareholders hold their CHD shares). This includes shareholder ability to initiate any appropriate topic for written consent.

Church & Dwight shareholders have a particular need for the right to act by written consent because it is considerably more difficult than necessary for CHD shareholders to call for a special shareholder meeting.

Shareholders acting by written consent and calling for a special shareholder meeting are 2 means that shareholders of a company can use to put forth a proposal on a timely basis without waiting for the annual shareholder meeting.

Delaware law considers it reasonable for 10% of shareholders to call for a special shareholder meeting – yet CHD made the threshold 25% of shareholders based on all shares outstanding and then excluded all CHD shares that were not long-term shares, which excludes the CHD shares most likely to call for a special shareholder meeting.

Acting by written consent is hardly ever used by shareholders but the main point of having a right to act by written consent is that it gives shareholders greater standing to engage effectively with management when CHD is underperforming.

Now could be a good time for this proposal due to the long-term underperformance of CHD stock. CHD stock was at $103 in 2021 and at only $84 in late 2025 despite a robust stock market. If CHD directors and management know that CHD shareholders can act by written consent they will have a greater incentive to perform better.

Please vote yes:

Shareholder Right to Act by Written Consent – Proposal 4

[The line above – *Is* for publication. Please assign the correct proposal number in the 2 places.]

Notes:
"Proposal 4" stands in for the final proposal number that management will assign.
The proposal number and title at the top of proposal is the number and title intended for publication in the proxy and on the ballot – word for word with no added words or mixture of shareholder words with management words.

It is critically important that the proponent have control of the ballot title with no words added or subtracted from the title because the title of the proposal may be the only words a voting shareholder sees. If management disagrees then it has the option of negotiating now or asking for no action relief.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(I)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The proponent is available for a telephone meeting on the first Monday and Tuesday after 10-days of the proposal submittal date at noon PT.
Please arrange in advance in a separate email message regarding a meeting if needed.

I intend to continue to hold the same requisite amount of Company shares through the date of the Company's next Annual Meeting of Stockholders and beyond as is or will be documented in my ownership proof.

Please acknowledge this proposal promptly by email [redacted].

The color version of the below graphic is to be published immediately after the bold title line of the proposal at the top of the proposal and be center justified with the title.



Personal Investing

P.O. Box 770001
Cincinnati, OH 45277-0045

Fidelity INVESTMENTS

JOHN R CHEVEDDEN
[redacted]

November 19, 2025

Dear Mr. Chevedden,

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity investments.

Please accept this letter as confirmation that as of the start of business on the date of this letter Mr. Chevedden has continuously owned no fewer than the share quantities of the securities shown on the below table since at least October 1, 2022.

Security	Symbol	Share Quantity
[redacted]		
CHURCH & DWIGHT CO	CHD	65
[redacted]		

These securities are registered in the name of National Financial Services LLC, a DTC participant (DTC number 0226) a Fidelity Investments subsidiary.

I hope you find this information helpful. If you have any questions regarding this issue or general inquiries regarding your account, please contact a Fidelity representative for assistance at 800-544-5704.

Sincerely,

M. Reyes

Mandy Reyes
Brokerage Operations

Our File: [redacted]

Fidelity Brokerage Services LLC, Members NYSE, SIPC.

Exhibit B

October 31, 2025

Patrick de Maynadier
EVP, General Counsel and Secretary
Church & Dwight, Co.

Delivered via email: [redacted]

Hi Patrick,

Enclosed is a shareholder proposal submitted by The Accountability Board, Inc. (TAB) for inclusion in the proxy statement for the company's next annual meeting.

Regarding our eligibility:
As of the date of this submission, TAB has continuously held at least $25,000 in market value of the company's securities entitled to vote on the proposal for at least one year, and attached is a statement from our broker, RBC Wealth Management, confirming our holdings. TAB will continue to hold at least that amount through the date of the next annual meeting.

Instructions for inclusion:
For clarity, everything on page three of this PDF constitutes our proposal and supporting statement. We ask:

1. that the proposal and supporting statement be treated as an integrated whole, which may not be altered in text or structure, including by maintaining the order in which the Resolved clause and supporting statement are arranged in our submission; and
2. that any special formatting (e.g., bolding, underlining, and/or italics) be retained.

Engagement about this proposal:
TAB is amenable to discussing this proposal via teleconference at your earliest convenience. We are available between 9:00 a.m. and 12:00 p.m. ET on November 20 or 21. My contact information is provided below, should you be open to scheduling a meeting.

We ask that you please reply to confirm receipt of the proposal submission package. For environmental reasons we are submitting this proposal by email, though we will mail you a paper copy of our submission upon request. And we further ask that you please send all correspondence about this submission to us *via electronic mail only* at the email address below.

Respectfully,

Matt Prescott

Matt Prescott, President & COO
[redacted]

CC: Matt Penzer, Chief Legal Counsel [redacted]

200 Park Avenue, 2nd Floor
Florham Park, NJ 07932

Wealth Management

October 31, 2025

Matt Prescott
President and COO
Accountability Board Inc.

401 Edgewater Place STE 600
Wakefield, MA 01880-6200

Via email: [redacted]

Dear Mr. Prescott:

RBC Wealth Management, as custodian for the shareholder, verifies that The Accountability Board, Inc., has continuously held at least $25,000 in market value of Church & Dwight securities for at least the one year preceding (and through) the date of this letter. Should you have any questions or require additional information, please contact me at [redacted]. Thank you.

Sincerely,

George Grube

George Grube
Registered Investment Associate
RBC Wealth Management

Investment and insurance products offered through RBC Wealth Management are not insured by the FDIC or any other federal government agency, are not deposits or other obligations of, or guaranteed by, a bank or any bank affiliate, and are subject to investment risks, including possible loss of the principal amount invested.

RBC Wealth Management, a division of RBC Capital Markets, LLC, registered investment adviser and Member NYSE/FINRA/SIPC.

THE ACCOUNTABILITY BOARD encourages you to support this important corporate governance and accountability reform.

RESOLVED: Shareholders ask the Board to take the necessary steps to permit action by written consent of the holders of outstanding stock having at least the number of votes that would be necessary to authorize or take the action at a meeting at which all shares entitled to vote thereon were present and voted.

DEAR FELLOW SHAREHOLDERS:

Written consents allow shareholders to approve corporate action without having to wait for an annual or special meeting to be scheduled, thereby saving time and resources while ensuring a critical year-round accountability tool for shareholders. Authorization by written consent has the same effect as actions approved at a meeting, but instead of a proxy vote on an action, shareholders sign and deliver to management written consents to the action.

In Delaware—where Church & Dwight is incorporated—the law by default authorizes shareholder action by written consent in lieu of a meeting. Companies can, however, include language in their charters that eliminates this critical shareholder right, which Church & Dwight has done. As the company explicitly says, "stockholder action may not be effected by a consent in writing."

Giving shareholders the right to act by written consent is widely recognized as good governance.

For example, Institutional Shareholder Services (ISS) has reported that an "inability to act via written consent can block potential benefits to shareholders." It's also said the ability to act by written consent can "enhance the rights of the company's shareholders by affording them [a] means of acting in between annual meetings" and that adopting this right "is generally in shareholders' best interests."

Similarly, Glass Lewis says it "strongly supports the right of shareholders to effect change at their portfolio companies including by acting by written consent."

BlackRock says that since "[s]hareholders should have the opportunity to raise issues of substantial importance without having to wait for management to schedule a meeting" they "should have the right to solicit votes by written consent."

Vanguard Group says it "will generally support shareholder proposals to adopt this right," if the company does not already provide shareholders the right to call special meetings (which Wyndham doesn't).

State Street says providing shareholders the right to act by written consent is appropriate, and Fidelity says it "generally will support proposals regarding shareholders' right to act by written consent."

Further, just a small sample of major companies whose proxy statements have *touted* the fact that their shareholders can act by written consent includes JP Morgan Chase, Home Depot, MGM Resorts, Labcorp, Northrop Grumman, Mattel, Wendy's, JetBlue, KraftHeinz, Motorola Solutions, Capital One, Ecolab, BNY Mellon, Walgreens Boots Alliance, Intuit, Cisco, Campbell Soup, Sysco, Oracle, AIG, and Apple.

Looking ahead, we believe the company should allow shareholders to act by written consent and that adoption of this proposal is clearly warranted. Thank you.

✓ The proponent asks that you vote "FOR" this proposal.