

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

May 4, 2011

Via U.S. mail and facsimile

Mr. Dennis J. Hickey Chief Financial Officer Colgate-Palmolive Company 300 Park Avenue New York, NY 10022

Re: Colgate-Palmolive Company

Form 10-K for the Year Ended December 31, 2010 Form 10-Q for the Period Ended March 31, 2011

File No. 1-644

Dear Mr. Hickey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker Accounting Branch Chief