



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

DIVISION OF
CORPORATION FINANCE

May 10, 2017

Mail Stop 4631

Via E-Mail

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 Fiscal Year Ended December 31, 2016
Filed February 23, 2017
File No. 1-00644**

Dear Mr. Hickey:

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