

**AMENDED AND RESTATED CHARTER
OF THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS**

PURPOSES: The Audit Committee (the "Committee") of the Board of Directors (the "Board") of Church & Dwight Co., Inc. (the "Company") is appointed by, and generally acts on behalf of, the Board. The Committee's purposes shall be:

1. To assist the Board in its oversight of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements; and (iii) the performance of the Company's internal audit function;
2. To interact directly with and evaluate the performance of the independent accountants, including to determine whether to engage or dismiss the independent accountants and to monitor the independent accountants' qualifications and independence; and
3. To prepare the Committee report for inclusion in the Company's proxy statement relating to the election of directors in accordance with applicable rules and regulations.

In carrying out its duties and responsibilities, the Committee is not responsible for planning or conducting audits, independently verifying management's representations, or making determinations that the Company's financial statements are complete and accurate, prepared in accordance with generally accepted accounting principles ("GAAP") or fairly present the financial condition, results of operations and cash flows of the Company in accordance with GAAP. The Company's independent accountants are responsible for planning and conducting audits of the Company's financial statements, and the Company's management has the responsibility to determine that the Company's financial statements are complete and accurate, prepared in accordance with GAAP and fairly present the financial condition, results of operations and cash flows of the Company in accordance with GAAP.

MEMBERSHIP: The Committee shall consist of not fewer than three nor more than five members of the Board, each of whom must be independent in accordance with the rules of the New York Stock Exchange. The Board shall appoint the Committee members and designate a Chairperson of the Committee. All members of the Committee must be financially literate, as determined by the Board in its business judgment, and at least one member shall have accounting or related financial management expertise. At least one member of the Committee shall be an "audit committee financial expert," as defined by the Securities and Exchange Commission. If a member of the Committee serves on more than three audit committees (including the Committee) of public companies, the Board must determine that the ability of the member to serve effectively on the Committee will not be impaired. The members of the Committee shall serve until their resignation, retirement, or removal by the Board or until their successors shall be appointed. No member of the Committee shall be removed except by majority vote of the independent directors of the full Board then in office. No Committee member shall accept, directly or indirectly, any consulting, advisory, or other compensatory fees from the Company,

except for fees for services as a director and member of any Board committee.

MEETINGS AND PROCEDURES: The Committee shall hold no less than four regularly scheduled meetings each year, and such other meetings from time to time as the Committee may deem necessary or appropriate. A majority of the Committee members shall be present to constitute a quorum of the Committee. Where a quorum is present, a majority of the members in attendance shall decide any question brought before any meeting of the Committee. The Chairperson of the Committee or a majority of Committee members may call a special meeting of the Committee. The Committee shall meet separately, periodically, with the independent accountants, internal auditors, and the Company's management. The Committee will maintain minutes of meetings and report regularly to the Board of Directors on the Committee's activities.

The Committee may delegate specific tasks to its Chairperson or a sub-committee of Committee members, provided that no such delegation shall be permitted if the authority is required by law, rule, regulation or listing standard to be exercised by the Committee as a whole. The Committee shall have the authority to retain, at the Company's expense, legal, accounting or other experts that the Committee deems necessary in the performance of its duties.

DUTIES AND RESPONSIBILITIES: The Committee is expected to carry out the following duties and responsibilities:

Independent Accountants

1. Exercise sole authority to retain, set compensation and retention terms for, terminate, oversee and evaluate the activities of the Company's independent accountants. The independent accountants will report directly to the Committee. The Committee shall encourage free and open communication with the independent accountants.
2. Review and approve in advance the retention of the independent accountants for the performance of all audit and lawfully permitted non-audit services and the fees for such services. Pre-approval of lawfully permitted non-audit services may be pursuant to appropriate policies and procedures established by the Committee for the pre-approval of such non-audit services, provided that any such pre-approved non-audit services are reported to the full Committee at its next scheduled meeting.
3. Obtain and review, at least annually, a report by the independent accountants describing (i) the firm's internal quality-control procedures; (ii) any material issues raised by its most-recent internal quality-control review, or review performed by the Public Company Accounting Oversight Board, or any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (iii) all relationships between the independent accountants and the Company in order to assess the accountants' independence. The Committee will seek such additional information from the independent accountants as it deems appropriate to assess the experience and qualifications of the senior members of the independent accountant's audit team.

4. Review with representatives of the independent accountants:
 - i) The plan for and scope of its annual audit of the Company's financial statements;
 - ii) The results of the annual audit, including any audit problems or difficulties encountered during the course of the audit and any restrictions on the scope of work or access to required information, and management's response to same;
 - iii) Significant financial reporting issues and judgments including, among other things, the Company's selection, application, and disclosure of critical accounting policies and practices, all alternative treatments, assumptions, estimates or methods that have been discussed with management, including the ramifications of such treatments and the treatment preferred by the independent accountants, significant deficiencies or material weaknesses in internal controls and any other material written communications between the independent accountants and management, such as any management letter or schedule of unadjusted differences; and
 - iv) Any accounting or auditing issues on which the independent accountant formally consulted its national office.
 - v) Other applicable matters required to be discussed by auditing standards, including Statement on Auditing Standards No. 61 relating to the conduct of the audit.
5. Evaluate annually the performance and independence of the independent accountants. This evaluation also shall include the review and evaluation of the audit engagement team, including the lead partner. In making its evaluation, the Committee shall take into account the opinions of management and the Internal Auditor.
6. Ensure regular rotation of the independent accountant's partners as required by law.

Financial Reporting

7. Review and discuss with management and the independent accountants the annual audited financial statements to be included in the Company's annual report on Form 10-K, the quarterly financial statements to be included in the Company's Form 10-Qs, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any other financial disclosures to be included in SEC filings prior to their release. These discussions shall address (i) the independent accountants' judgment about the quality of the Company's accounting principles and integrity of its financial reporting process, including the adequacy of internal controls; (ii) significant accounting principles or policies; (iii) significant financial reporting issues and judgments, including unusual transactions, (iv) review of

critical accounting estimates and differences with management (even if resolved to the satisfaction of the independent accountants) on the application of accounting policies; and (v) such other inquiries as may be appropriate. The Committee shall make a recommendation to the Board as to whether the audited financial statements be included in the Company's annual report on Form 10-K.

8. Consider the effect of regulatory and accounting initiatives, as well as off-balance sheet structures on the financial statements.
9. Review and discuss earnings press releases. Consult with management generally concerning the types of financial information and manner of earnings guidance provided to analysts and rating agencies. The Chairman of the Committee may represent the entire Committee in discussions of earnings releases and any earnings guidance.
10. Prepare the Committee report for inclusion in the Company's proxy statement relating to the election of directors in accordance with applicable rules and regulations.

Risks and Control Environment

11. Discuss risk assessment and risk management policies, processes and major risk exposures with the Company's management, internal auditors and independent accountants and report on such matters to the Board.
12. Ensure that the Company adopts and reviews periodically policies and procedures regarding business conduct and ethics and have sole authority to grant waivers of such policies and procedures to the Company's directors and executive officers.
13. Ensure there is a review of compliance by Company executive officers with the Company's policies regarding travel and entertainment expenditures.
14. Oversee the Company's disclosure controls and procedures, including applicable internal controls and procedures for financial reporting, and internal controls relating to the authorization of transactions and the safeguarding and controls of assets.
15. Determine and review the status of the Company's compliance with the internal control provisions of Section 404 of the Sarbanes Oxley Act.

Internal Audit Function

16. Review the activities, organizational structure and qualifications of the internal audit function.
17. Discuss the responsibilities, budget, and staffing of the internal audit function with the independent accountants.
18. Review the qualifications, appointment and any replacement of the Internal Auditor.
19. Review significant reports prepared by the internal auditors and discuss the results with the internal auditors.

Other Matters

20. Establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls and auditing matters and confidential, anonymous submissions by Company employees with regard to concerns regarding questionable accounting or auditing matters.
21. Establish procedures for the approval of all related-party transactions involving executive officers and directors.
22. Set clear hiring policies for employees or former employees of the independent accountants.
23. Review and assess the Committee's charter at least annually and recommend to the Board, as appropriate, amendments to the charter.
24. Regularly report to the Board.
25. Undertake an annual self-assessment of Committee performance.

LAST AMENDED: JANUARY 26, 2005