Mr. Kenneth J. Martin Wyeth May 29, 2007 Page 1 of 1

Via Facsimile and U.S. Mail Mail Stop 6010

July 26, 2007

Mr. Kenneth J. Martin CFO and Vice Chairman Wyeth Five Giralda Farms Madison, NJ 07940-0874

> Re: Wyeth Form 10-K for the fiscal year ended December 31, 2006 Filed February 26, 2007 File No. 1-01225

Dear Mr. Martin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson Accounting Branch Chief