

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

Mail Stop 4631

March 27, 2017

Via E-mail
Mr. Juan Figuereo
Chief Financial Officer
Revlon, Inc.
One New York Plaza
New York, NY 10004

Re: Revlon, Inc.

Revlon Consumer Products Corporation Form 10-K for the Year Ended December 31, 2016 Filed March 3, 2017

File Nos. 1-11178 and 33-59650

Dear Mr. Figuereo:

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/ John Cash

John Cash Accounting Branch Chief Office of Manufacturing and Construction