

August 31, 2009

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: David L. Orlic, Esq.
Attorney-Advisor
Office of Mergers and Acquisitions

Ladies and Gentlemen:

Reference is made to your letter dated August 21, 2009 (the "Comment Letter") relating to the Schedule 13E-3/TO-I (the "Schedule 13E-3/TO") filed by the Revlon, Inc. ("Revlon") and MacAndrews & Forbes Holdings Inc. ("MacAndrews & Forbes") on August 10, 2009, as amended (File No. 005-49483).

Per your request, each of Revlon, MacAndrews & Forbes and Ronald O. Perelman acknowledges that:

- it or he is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- it or he may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

REVLON, INC.

By: /s/ Robert F. Kretzman

Name: Robert K. Kretzman

Title: Executive Vice President, Human Resources,
Chief Legal Officer and General Counsel

MACANDREWS & FORBES HOLDINGS INC.

By: /s/ Barry F. Schwartz

Name: Barry F. Schwartz

Title: Executive Vice Chairman

By: /s/ Ronald O. Perelman

Name: Ronald O. Perelman