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December 16, 2013

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Ms. Cecilia Blye
Chief Office of Global Security Risk
U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Revlon, Inc.
Form 10-K for Fiscal Year Ended December 31, 2012
Filed February 13, 2013
File No. 1-11178**

Dear Ms. Blye:

I am writing on behalf of Revlon, Inc. in response to the comment letter of the Staff, dated December 11, 2013, regarding Revlon, Inc.'s Annual Report on Form 10-K for the fiscal year ended December 31, 2012. The Staff's comment letter requests a response within ten business days. Revlon, Inc. hereby requests an extension to January 10, 2014 in order to respond to the Staff's comments. Please do not hesitate to call the undersigned at (212) 735-3497 if you have any questions or need any additional information.

Sincerely,

/s/ Stacy J. Kanter

Stacy J. Kanter

cc: Pamela Long
Assistant Director
Division of Corporation Finance

Lucinda K. Treat, Esq.
Executive Vice President and General Counsel
Revlon, Inc.