

REVLON, INC.
237 Park Avenue
New York, NY 10017

September 27, 2010

BY EDGAR
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549
Attn: Jessica Dickerson

Re: Revlon, Inc.
Registration Statement on Form S-3
File No. 333-169223

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, we respectfully request that the effective date of the Registration Statement on Form S-3 (File No. 333-169223) be accelerated by the Securities and Exchange Commission (the "Commission") to 3:00 p.m. Eastern Time on September 29, 2010 or as soon as practicable thereafter.

Revlon, Inc. (the "Company") hereby acknowledges that: (i) should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and (iii) the Company may not assert staff comments and the declaration of effectiveness 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.

/s/ Robert K. Kretzman

By: Robert K. Kretzman

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

cc: Stacy J. Kanter, Esq.
Dwight S. Yoo, Esq.
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