

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

1440 NEW YORK AVENUE, N.W.
WASHINGTON, D.C. 20005-2111

TEL: (202) 371-7000
FAX: (202) 393-5760
www.skadden.com

FIRM/AFFILIATE OFFICES

BOSTON
CHICAGO
HOUSTON
LOS ANGELES
NEW YORK
PALO ALTO
WILMINGTON

BEIJING
BRUSSELS
FRANKFURT
HONG KONG
LONDON
MOSCOW
MUNICH
PARIS
SÃO PAULO
SEOUL
SHANGHAI
SINGAPORE
SYDNEY
TOKYO
TORONTO

DIRECT DIAL
202-371-7233
DIRECT FAX
202-661-8280
EMAIL ADDRESS
MARC.GERBER@SKADDEN.COM

May 21, 2014

VIA EDGAR

Mr. John Cash
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: **Revlon, Inc.**
Revlon Consumer Products Corporation
Form 10-K for the year ended December 31, 2013
Filed March 5, 2014
Definitive Proxy Statement
Filed April 24, 2014
File Nos. 1-11178 and 033-59650

Dear Mr. Cash:

I am writing on behalf of Revlon, Inc. in response to the comment letter of the Staff, dated May 20, 2014, regarding Revlon, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2013 and Definitive Proxy Statement, filed April 24, 2014. The Staff's comment letter requests a response within ten business days. As discussed by telephone, Revlon, Inc. requests a ten business day extension (to June 18, 2014) in order to respond to the Staff's comments. The extension is necessary to provide sufficient time for the preparation of responses and the consideration thereof by the Company's management and the Company's advisors. Please do not hesitate to call the undersigned at (202) 371-7233 if you have any questions or need any additional information.

Sincerely,
/s/ Marc S. Gerber
Marc S. Gerber

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