## DIVISION OF CORPORATION FINANCE

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

July 27, 2015

<u>Via E-mail</u>
Mr. Patrice de Talhouët
Chief Financial Officer
Coty Inc.
350 Fifth Avenue
New York, NY 10118

**Re:** Coty Inc.

Form 10-K for the Fiscal Year Ended June 30, 2014

Filed August 28, 2014 File No. 1-35964

Dear Mr. de Talhouët:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash Accounting Branch Chief

cc: Melissa Sungela, Corporate Controller

Via E-mail