

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

April 21, 2011

via U.S. mail and facsimile

Andrea Jung, Chief Executive Officer Avon Products, Inc. 1345 Avenue of the Americas New York, NY 10105-0196

RE: Avon Products, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2010

Filed February 24, 2011

File No 1-04881

Dear Ms. Jung:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief