

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

DIVISION OF CORPORATION FINANCE

June 13, 2018

James Wilson Chief Financial Officer AVON PRODUCTS INC Building 6, Chiswick Park London W4 5HR

Re: AVON PRODUCTS INC Form 10-K for the Fiscal Year Ended December 31, 2017 Filed February 22, 2018 File No. 001-04881

Dear Mr. Wilson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance Office of Manufacturing and Construction