



DIVISION OF
CORPORATION FINANCE

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

March 4, 2024

Laurent Mercier
Chief Financial Officer
COTY INC.
350 Fifth Avenue
New York, New York 10118

Re: COTY INC.
Form 10-K for Fiscal Year Ended June 30, 2023
File No. 001-35964

Dear Laurent Mercier:

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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services