



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

DIVISION OF  
CORPORATION FINANCE

February 4, 2021

Kristin Blazewicz  
General Counsel  
Coty Inc.  
350 Fifth Avenue  
New York, NY 10118

**Re: COTY INC.**  
**Form 8-K Filed December 1, 2020**  
**Exhibit 10.1**  
**File No. 001-35964**

Dear Ms. Blazewicz,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance