

Bonnie Patten
Executive Director
Truth in Advertising Inc.
P.O. Box 927
Madison, CT 06443

Re: L'Oréal USA, Inc.
FTC File No. 122-3016

Dear Ms. PattenDear

Order in final form without modification. A copy of the final Decision and Order, and other relevant materials, are available from the Commission's website at <http://www.ftc.gov>.

Thank you again for your comment. The Commission is aided in its analysis by hearing from a variety of sources, and we appreciate your interest in thi