Your Plan Fee Estimate

Revlon ESI and UAW Savings Plan

2011 Plan Expense Estimate

Forward-looking estimate using asset and fee information as of December 31, 2010. Considers investment & administrative expense.

Conservative estimate; ignores asset growth or expected cash flows over the year

Assets as of 31-Dec-10	Universe	Assets ($000)	Assets (%)	Expense Ratio (%)	Revenue Sharing (%)	Morningstar Inst'l Median (%)	Morningstar Retail Median (%)	Evestment Median Fee (%)
Composite		$117,082						
Lifecycle Options		$28,796	25%					
JPMorgan SmartRetirement Income	US OE Retirement Income	$1,428	1%	0.65%	*0.26%*	0.63%	1.06%	0.60%
JPMorgan SmartRetirement 2010	US OE Target Date 2000-2010	$1,723	1%	0.69%	*0.28%*	0.69%	1.06%	0.60%
JPMorgan SmartRetirement 2015	US OE Target Date 2011-2015	$6,713	6%	0.76%	*0.30%*	0.74%	1.06%	0.60%
JPMorgan SmartRetirement 2020	US OE Target Date 2016-2020	$5,644	5%	0.81%	*0.32%*	0.80%	1.20%	0.60%
JPMorgan SmartRetirement 2025	US OE Target Date 2021-2025	$3,882	3%	0.85%	*0.34%*	0.78%	1.10%	0.60%
JPMorgan SmartRetirement 2030	US OE Target Date 2026-2030	$4,011	3%	0.89%	*0.36%*	0.79%	1.24%	0.60%
JPMorgan SmartRetirement 2035	US OE Target Date 2031-2035	$2,574	2%	0.91%	*0.36%*	0.78%	1.14%	0.60%
JPMorgan SmartRetirement 2040	US OE Target Date 2036-2040	$1,827	2%	0.92%	*0.37%*	0.83%	1.28%	0.60%
JPMorgan SmartRetirement 2045	US OE Target Date 2041-2045	$751	1%	0.91%	*0.36%*	0.79%	1.15%	0.60%
JPMorgan SmartRetirement 2050	US OE Target Date 2050+	$244	0%	0.91%	*0.36%*	0.83%	1.26%	0.60%
Core Options		$88,285	75%					
JPMorgan Prime Money Market Agency	US Money Market Taxable	$20,657	18%	0.26%	*0.13%*	0.21%	0.58%	0.25%
PIMCO Total Return Instl	US OE Intermediate-Term Bond	$6,856	6%	0.46%	*0.00%*	0.59%	0.95%	0.31%
PIMCO High Yield Instl	US OE High Yield Bond	$3,105	3%	0.55%	*0.00%*	0.77%	1.19%	0.50%
Vanguard Inflation-Protected Secs Inv	US OE Inflation-Protected Bond	$208	0%	0.25%	*0.00%*	0.48%	0.85%	0.23%
JPMorgan Value Opportunities Inst	US OE Large Value	$14,000	12%	0.65%	*0.33%*	0.85%	1.25%	0.63%
Vanguard 500 Index Signal	US OE Large Blend	$2,735	2%	0.07%	*0.00%*	0.26%	0.61%	0.11%
American Funds Growth Fund of Amer R4	US OE Large Growth	$16,638	14%	0.68%	*0.35%*	0.93%	1.33%	0.65%
Artisan Mid Cap Inv	US OE Mid-Cap Growth	$10,147	9%	1.29%	*0.35%*	0.99%	1.43%	0.79%
Vanguard Extended Market Idx Signal	US OE Mid-Cap Blend	$1,371	1%	0.13%	*0.00%*	0.24%	0.63%	0.72%
Royce Pennsylvania Mutual Invmt	US OE Small Blend	$126	0%	0.92%	*0.10%*	1.06%	1.44%	0.90%
American Funds EuroPacific Gr R4	US OE Foreign Large Blend	$7,652	7%	0.86%	*0.35%*	1.09%	1.61%	0.75%
Morgan Stanley Inst Emerging Mkts I	US OE Diversified Emerging Mkts	$3,755	3%	1.42%	*0.10%*	1.38%	1.78%	1.00%
Revlon, Inc.		$1,035	1%	0.00%	*0.00%*	n/a	n/a	n/a

Your Plan's Annual Estimated Investment Fees	$797,741				
As a % of assets	0.68%				
Industry Benchmarks - NEPC 2011 Client Average	*0.53%*				
Industry Benchmarks - Asset Weighted Institutional Funds			*0.73%*		
Industry Benchmarks - Asset Weighted Retail Funds				*1.11%*	
Industry Benchmarks - Asset Weighted Evestment Funds					*0.55%*
Your Plan's Annual Estimated Administration Fees	$291,447				
Per participant	$119	The per participant fee was $116 in last year's survey			
Per participant after profit sharing contribution (724 participant increase)	$92	The per participant fee was $87 in last year's survey			
Industry Benchmarks - NEPC 2011 Client Median	*$103*				

Supporting Detail

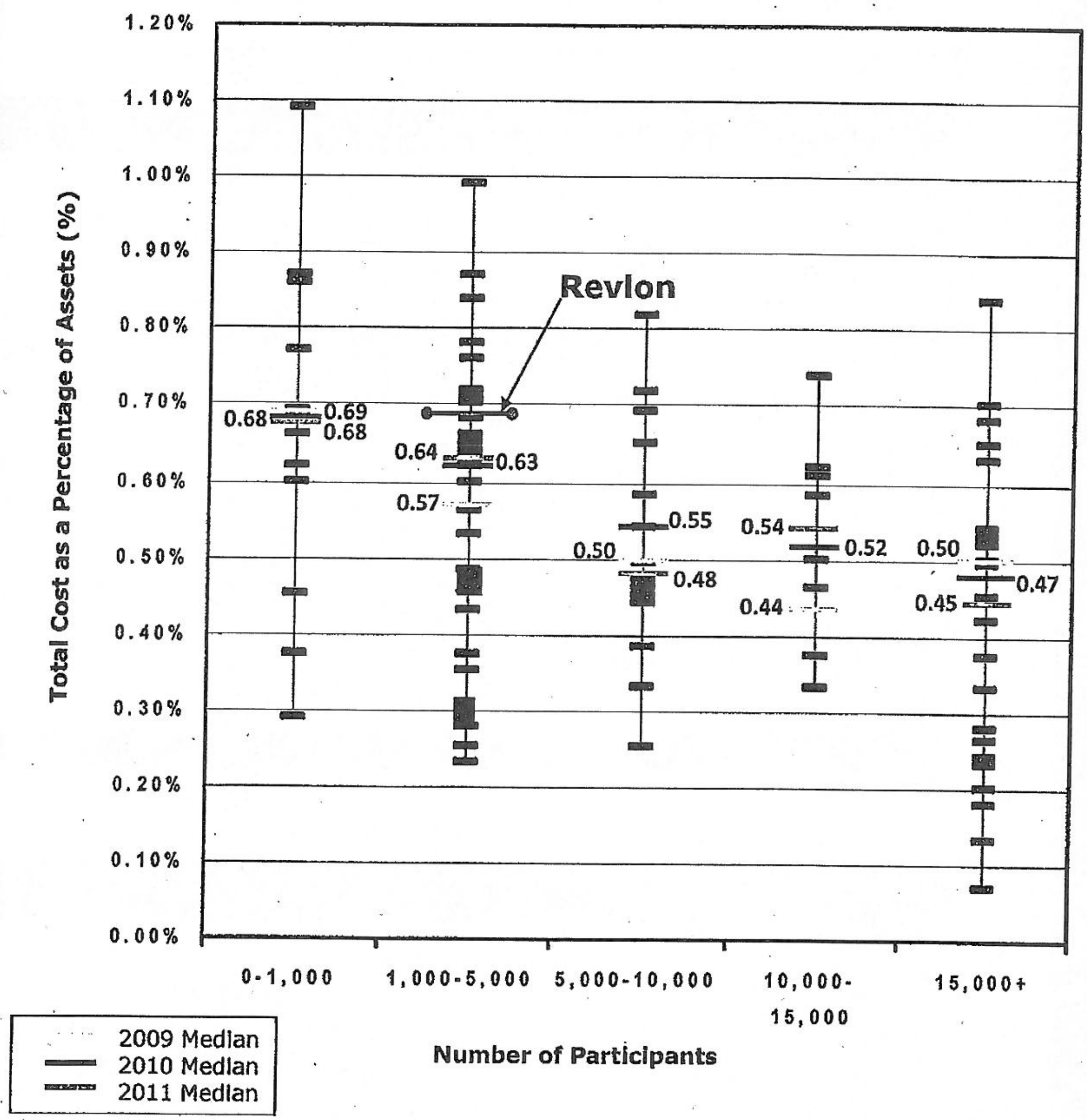
Revenue received from revenue sharing	$291,447	0.25%	In dollar terms and % of assets
Trust, custody or other significant provider expenses	$0		
Additional revenue from asset-based wrap or per participant fee	$0		
Total annual estimated administration fees	$291,447		
Revenue hurdle or contractually-stipulated record keeper expense	$280,996	←	Revenue hurdle @ JPM [illegible] Total Plan Assets x [illegible]
Estimated excess/shortfall administration revenue	$10,451		
Your Plan's Estimated 2011 Plan Expense	$797,741	0.68%	

Notes:

Estimated annual "franchise revenue"	$213,553
Franchise revenue refers to investment revenue received by the record keeper's investment arm from managing Plan assets (use of proprietary investments)	
Stable value is an ERISA product, available in separate account or collective trust vehicles. No Morningstar data is available.	
Number of participants with balances (12-31-2010)	2,442

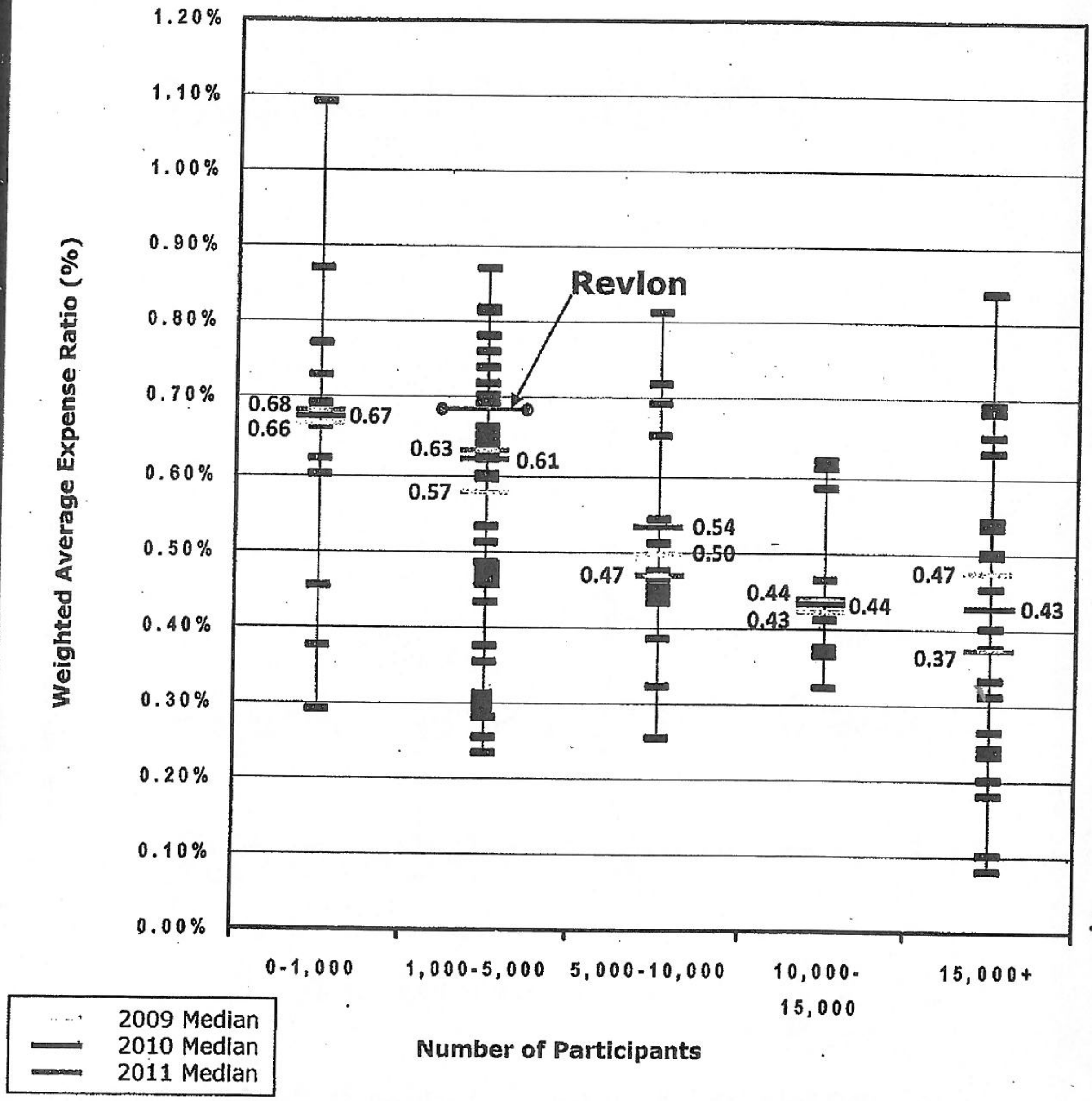
NEPC

NEPC Proprietary 2011 DC Plan & Fee Survey
Total Cost by Plan Size



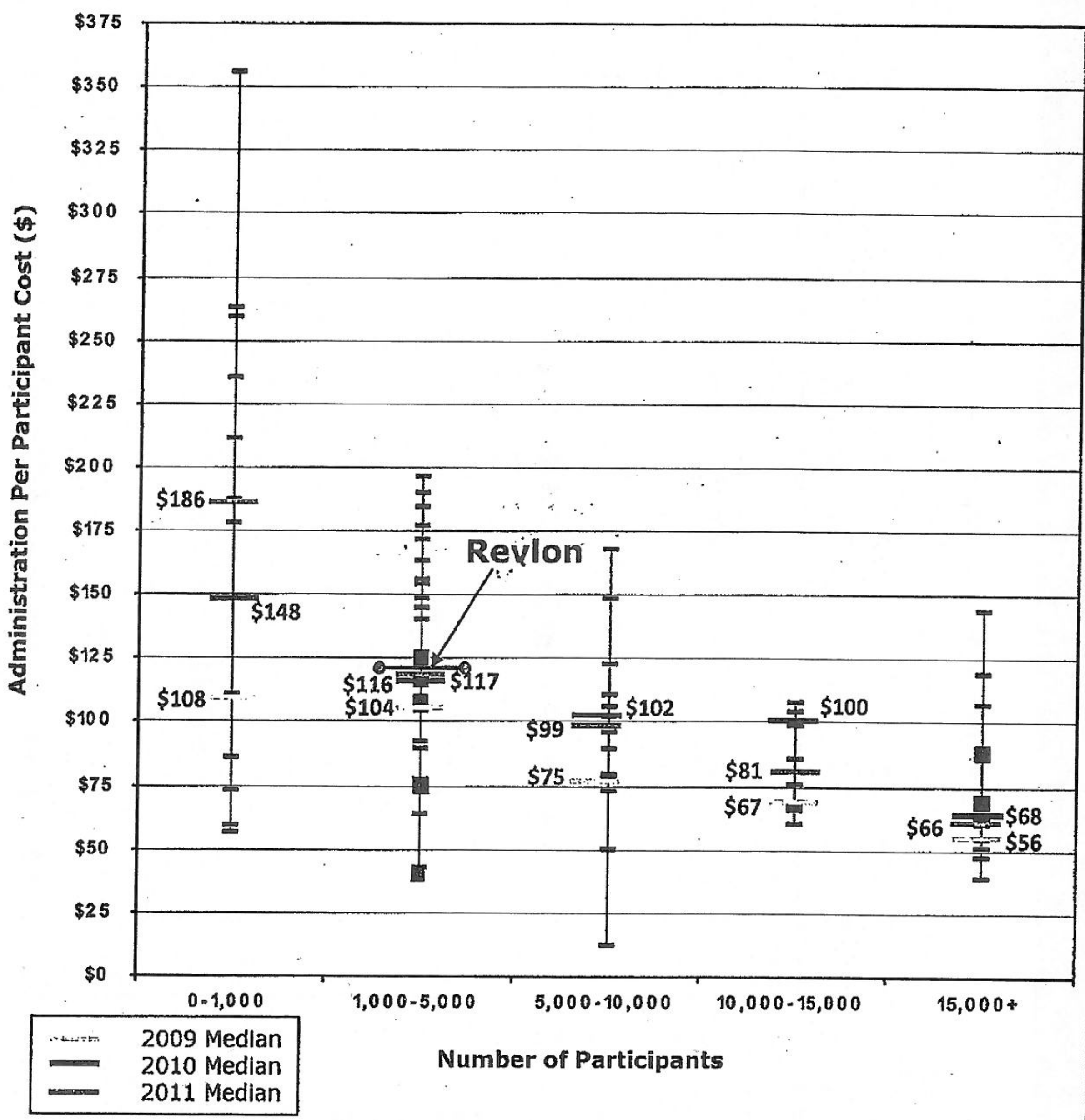
The graph above breaks-out the survey data by plan size, illustrating the range of total plan costs as a percentage of assets. The blue bar represents the median total plan cost as a percentage of assets for the 2010 survey. The total cost includes revenues received by both Investment managers and the plan record keeper.

NEPC Proprietary 2011 DC Plan & Fee Survey
Weighted Average Expense Ratio by Plan Size



The graph above breaks-out the survey data by plan size, illustrating the range of weighted average expense ratios. The blue bar represents the median weighted average expense ratio within each grouping for the 2010 survey.

NEPC Proprietary 2011 DC Plan & Fee Survey
Admin Cost per Participant by Plan Size



The graph above breaks-out the survey data by plan size, illustrating the range of per-participant administration costs. The blue bar represents the median plan cost within each grouping for the 2010 fee survey.

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