

June 1, 2021

Ben Kohn  
Chief Executive Officer  
PLBY Group, Inc.  
10960 Wilshire Blvd., Suite 2200  
Los Angeles, CA 90024

Re: PLBY Group, Inc.  
Draft Registration

Statement on Form S-1

Submitted May 28,

2021

CIK No. 0001803914

Dear Mr. Kohn:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. 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.

Please contact Cara

Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

W. Stuart Ogg