

September 7, 2022

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

Re: PLBY Group, Inc.  
Registration

Statement on Form S-3

Filed September 2,

2022

File No. 333-267273

Dear Mr. Kohn:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Kate

Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

P. Michelle Gasaway