



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 12, 2007

**Via U.S. Mail and Fax (312) 337-0271**

Linda G. Havard  
Chief Financial Officer  
Playboy Enterprises Inc.  
680 North Lake Shore Drive  
Chicago, IL 60611

**Re: Playboy Enterprises Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006**

**File No. 1-14790**

Dear Ms. Harvard:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director