



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 6, 2009

Howard Shapiro
Executive Vice President, Law & Administration,
General Counsel and Secretary
Playboy Enterprises, Inc.
680 North Lake Shore Drive
Chicago, IL 60611

**RE: Playboy Enterprises, Inc.
Form 10-K for the year ended December 31, 2008
and Document Incorporated by Reference
File No. 001-14790**

Dear Mr. Shapiro:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/ Kathleen Krebs

for Larry Spigel
Assistant Director

cc: by facsimile to (312) 407-0411
Rodd M. Schreiber
(Skadden, Arps, Slate, Meagher & Flom LLP)