



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2019

Dorvin Lively  
President and Chief Financial Officer  
Planet Fitness, Inc.  
4 Liberty Lane West  
Hampton, New Hampshire 03848

**Re: Planet Fitness, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**File No. 001-37534**

Dear Mr. Lively:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure