



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2024

Carl Daikeler  
Chief Executive Officer  
Beachbody Company, Inc.  
400 Continental Blvd, Suite 400  
El Segundo, CA 90245

**Re: Beachbody Company, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 24, 2024**  
**File No. 333-276681**

Dear Carl Daikeler:

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Brent T. Epstein