



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2020

Adam Wergeles  
General Counsel  
Leaf Group Ltd.  
1655 26th Street  
Santa Monica, CA 90404

**Re: Leaf Group Ltd.**  
**Registration Statement on Form S-3**  
**Filed October 14, 2020**  
**File No. 333-249476**

Dear Mr. Wergeles:

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 Michael C. Foland, Attorney-Advisor, at (202) 551-6711 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Bradley Weber