

Mail Stop 3561

September 24, 2007

Via U.S. Mail

Mr. Jack Friedman, Chief Executive Officer
Jakks Pacific, Inc.
22619 Pacific Coast Highway
Malibu, California 90265

Re: Jakks Pacific, Inc.
Form 10-K for the year ended December 31, 2006
Filed March 16, 2007
File No. 000-28104

Dear Mr. Friedman:

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

Sincerely,

Linda Cvrkel
Branch Chief