



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 7, 2011

Via U.S. Mail

Mr. Joel M. Bennett, Chief Financial Officer  
JAKKS Pacific, Inc.  
22619 Pacific Coast Highway  
Malibu, California 90265

**Re: JAKKS Pacific, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 17, 2010**  
**File No. 000-28104**

Dear Mr. Bennett:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief