

DIVISION OF CORPORATION FINANCE

July 12, 2022

Stephen Berman Chief Executive Officer JAKKS Pacific Inc 2951 28th St. Santa Monica, California 90405

> Re: JAKKS Pacific Inc Registration Statement on Form S-3 Filed July 1, 2022 File No. 333-266009

Dear Mr. Berman:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Irving Rothstein