



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

March 14, 2008

Mr. Alfred R. Kahn  
Chief Executive Officer  
4Kids Entertainment, Inc.  
1414 Avenue of the Americas  
New York, NY 10019

**RE: 4Kids Entertainment, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2007, June 30, 2007**  
**and September 30, 2007**  
**File No. 001-16117**

Dear Mr. Kahn:

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

Sincerely,

Larry Spigel  
Assistant Director