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Mattel, Inc.

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August 9, 2002

Sent Via Overnight Mail

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

Re: Mattel, Inc. (File No. 001-05647) Sworn Statements Pursuant to Order No. 4-460

Dear Mr. Katz:

Enclosed please find the sworn statements of Robert A. Eckert, the principal executive officer, and Kevin M. Farr, the principal financial officer, of Mattel, Inc., filed pursuant to Order No. 4-460 dated June 27, 2002, which requires the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by date-stamping the enclosed receipt copy and returning it in the enclosed return envelope.

Please feel free to call the undersigned at (310) 252-3615 with any questions regarding the enclosed sworn statements.

Very truly yours,



Bob Normile

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BN/mec
Attachments

cc: Robert A. Eckert (w/attachments)
Kevin M. Farr (w/attachments)

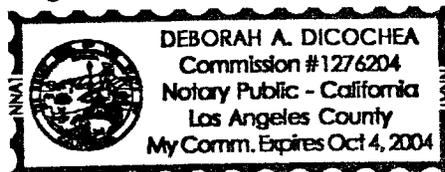
**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL
FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO
EXCHANGE ACT FILINGS**

I, Robert A. Eckert, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Mattel, Inc., and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- the Annual Report on Form 10-K for the year ended December 31, 2001 of Mattel, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Mattel, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Robert A. Eckert

Robert A. Eckert
Chairman and Chief Executive Officer, Mattel, Inc.
August 9, 2002



Subscribed and sworn to before me this 9th day of August, 2002.

Deborah A. Dicochea

Notary Public

My commission expires: October 4, 2004.

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