

Mail Stop 3561

October 18, 2006

Via Fax & U.S. Mail

Mr. Joel M. Bennett  
Executive Vice President and Chief Financial Officer  
22619 Pacific Coast Highway  
Malibu, California 90265

**Re: JAKKS Pacific, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 000-28104**

Dear Mr. Bennett:

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