



DIVISION OF
CORPORATION FINANCE

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

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