

Mail Stop 3561

June 26, 2008

Curtis W. Stoelting, Chief Executive Officer  
RC2 Corporation  
1111 West 22<sup>nd</sup> Street, Suite 320  
Oakbrook, Illinois 60523

**Re: RC2 Corporation**  
**Annual Report on Form 10-K for the Year Ended December 31, 2008**  
**Filed February 29, 2008**  
**Definitive Proxy Statement on Schedule 14A, as amended**  
**Filed April 2, 2008**  
**File No. 0-22635**

Dear Mr. Stoelting:

We have completed our review of RC2 Corporation's above referenced filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Benjamin G. Lombard, Esq.  
Reinhart, Boerner, Van Deuren, S.C.  
Via Facsimile