

Mail Stop 3561

December 18, 2006

Via Fax & U.S. Mail

David D.R. Hargreaves, Senior Vice President and Chief Financial Officer  
Hasbro, Inc.  
1027 Newport Avenue  
Pawtucket, Rhode Island 02862

**Re: Hasbro, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed February 22, 2006  
File No. 001-06682**

**Hasbro, Inc.  
Form 10-Q for the quarterly period ended April 2, 2006  
Filed May 5, 2006  
File No. 001-06682**

Dear Mr. Hargreaves:

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

Sincerely,

David R. Humphrey  
Branch Chief- Accountant