



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2023

Gina Goetter  
Chief Financial Officer  
HASBRO, INC.  
1027 Newport Avenue  
Pawtucket, Rhode Island 02861

**Re: HASBRO, INC.**

**Form 10-K for the Fiscal Year Ended December 25, 2022**

**Form 10-Q for the Quarter Ended July 2, 2023**

**Response Dated July 26, 2023**

**File No. 001-06682**

Dear Gina Goetter:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing