December 1, 2009

Mr. Alfred R. Kahn Chief Executive Officer 4Kids Entertainment, Inc. 1414 Avenue of the Americas New York, New York 10019

> Re: 4Kids Entertainment, Inc. Form 10-K for Fiscal Year Ended December 31, 2007 Filed March 17, 2008 Form 10-Q for Fiscal Quarter Ended September 30, 2008 Filed November 10, 2008 File No. 001-16117

Dear Mr. Kahn:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig D. Wilson Sr. Asst. Chief Accountant