

Mail Stop 3561

December 20, 2007

Via Fax & U.S. Mail

Kevin M. Farr  
Chief Financial Officer  
Mattel, Inc.  
333 Continental Blvd.  
El Segundo, CA 90245

**Re: Mattel, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed February 26, 2007  
File No. 001-05647**

Dear Mr. Farr:

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

Sincerely,

Linda Cvrkel  
Branch Chief