

August 8, 2008

Via U.S. Mail and Facsimile (310-252-3671)

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

**Re: Mattel, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 26, 2008
File No. 1-05647
Response Letter Dated August 4, 2008**

Dear Mr. Farr:

We refer you to our comment letter dated July 8, 2008 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance