

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

October 4, 2018

Joseph J. Euteneuer Chief Financial Officer Mattel, Inc. 333 Continental Blvd. El Segundo, California 90245-5012

Re: Mattel, Inc.

Form 10-K for the Year Ended December 31, 2017

File No. 001-05647

Dear Mr. Euteneuer:

We have completed our review of your filing. 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 Transportation and Leisure