



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2020

Anthony DiSilvestro  
Chief Financial Officer  
MATTEL INC /DE/  
333 Continental Boulevard  
El Segundo, CA 90245

**Re: MATTEL INC /DE/  
Form 10-K for the Year Ended December 31, 2019  
Filed February 25, 2020  
File No. 001-05647**

Dear Mr. DiSilvestro:

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

cc: Michael J. Scanlon