



DIVISION OF
CORPORATION FINANCE

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

December 21, 2022

Anthony DiSilvestro
Chief Financial Officer
Mattel Inc.
333 Continental Blvd.
El Segundo, CA 90245

Re: Mattel, Inc.
Form 10-K for the Year Ended December 31, 2021
File No. 001-05647

Dear Anthony 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