



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

January 13, 2011

Bob Normile
Senior Vice President
General Counsel & Secretary
Mattel, Inc.
333 Continental Boulevard
El Segundo, CA 90245

Re: Mattel, Inc.
Incoming letter dated December 23, 2010

Dear Mr. Normile:

This is in response to your letter dated December 23, 2010 concerning the shareholder proposal submitted to Mattel by John Chevedden. We also have received letters from the proponent dated December 26, 2010, January 3, 2011, January 7, 2011, and January 8, 2011. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Gregory S. Belliston
Special Counsel

Enclosures

cc: John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

January 13, 2011

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Mattel, Inc.
Incoming letter dated December 23, 2010

The proposal asks the board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend the bylaws and each appropriate governing document to give holders of 10% of the company's outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareholder meeting.

There appears to be some basis for your view that Mattel may exclude the proposal under rule 14a-8(i)(9). You represent that matters to be voted on at the upcoming stockholders' meeting include a proposal sponsored by Mattel to amend Mattel's bylaws to permit stockholders who have held at least a 15% net long position in Mattel's outstanding shares for at least one year to call a special meeting. You indicate that the proposal and the proposal sponsored by Mattel directly conflict. You also indicate that submission of both proposals would present stockholders with alternative and conflicting decisions and would yield inconsistent, ambiguous or inconclusive results. Accordingly, we will not recommend enforcement action to the Commission if Mattel omits the proposal from its proxy materials in reliance on rule 14a-8(i)(9).

Sincerely,

Carmen Moncada-Terry
Special Counsel

DIVISION OF CORPORATION FINANCE INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.



MATTEL, INC.

Bob Normile
Senior Vice President
General Counsel & Secretary

December 23, 2010

DELIVERED BY EMAIL (shareholderproposals@sec.gov)

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F. Street N.E.
Washington, D.C. 20549

**Re: Stockholder Proposal Submitted by John Chevedden for Inclusion in the Mattel, Inc.
2011 Proxy Statement**

Ladies and Gentlemen:

This letter is submitted by Mattel, Inc. (the "Company"), a Delaware corporation, pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). On November 11, 2010, the Company received a letter, dated the same date, from Mr. John Chevedden (the "Proponent") requesting that the Company include a stockholder proposal (the "Stockholder Proposal") in the Company's 2011 proxy statement and form of proxy (collectively, the "Proxy Materials").

The Company intends to file its definitive 2011 Proxy Materials with the Securities and Exchange Commission (the "Commission") on or about March 30, 2011. Pursuant to Exchange Act Rule 14a-8(j), this letter is being submitted not less than 80 calendar days before the Company files its definitive Proxy Materials with the Commission.

Pursuant to Exchange Act Rule 14a-8(j), enclosed for filing with the Commission are (i) this letter, which includes an explanation of why the Company believes that it may exclude the Stockholder Proposal and (ii) the Stockholder Proposal. In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008), this letter is being submitted by email to *shareholderproposals@sec.gov*. By copy of this letter, the Company is notifying the Proponent of its intention to omit the Stockholder Proposal from the Proxy Materials.

SUMMARY

We respectfully request that the Staff concur in our view that the Stockholder Proposal may be excluded from the 2011 Proxy Materials relating to the Company's 2011 annual meeting of stockholders (the "Annual Meeting") pursuant to Exchange Act Rule 14a-8(i)(9) because it directly conflicts with a proposal that the Company intends to include in the 2011 Proxy Materials.

In its 2011 Proxy Materials, the Company intends to submit a proposal to be voted on by the Company's stockholders at the Annual Meeting that would directly conflict with the Stockholder Proposal that the Proponent seeks to submit to stockholders at the same meeting. The

Company intends to recommend that stockholders approve an amendment to the Company's Bylaws that would permit stockholders who have held at least a 15% net long position¹ in the Company's outstanding shares for at least one year to call a special meeting.

We note that the Staff concurred in the exclusion of stockholder proposals in almost identical situations on numerous occasions in 2010.

THE PROPOSAL

The resolution contained in the Stockholder Proposal provides:

"RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting."

"This includes that such bylaw and/or charter text will not have any exception or exclusion conditions (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board."

A copy of the Proponent's letter and the Stockholder Proposal is attached hereto as Exhibit A.

BASIS FOR EXCLUSION

The Stockholder Proposal May Be Excluded under Exchange Act Rule 14a-8(i)(9) Because It Directly Conflicts with the Company Proposal that the Company intends to include in its 2011 Proxy Materials.

Under Exchange Act Rule 14a-8(i)(9) a stockholder proposal may be omitted from a company's proxy statement if the proposal "directly conflicts with one of the company's own proposals to be submitted to stockholders at the same meeting." As set forth below, the Stockholder Proposal overlaps substantially with one of the items that will be presented by the Company for stockholder approval at the Annual Meeting. The appearance in the Proxy Materials of both the Stockholder Proposal and the Company Proposal would present the opportunity for inconsistent and ambiguous results that Exchange Act Rule 14a-8(i)(9) is designed to prevent.

The Staff has determined that a stockholder proposal may be omitted where the stockholder proposal and the company proposal present alternative and conflicting decisions for stockholders and submitting both proposals for a stockholder vote could provide inconsistent and ambiguous results. *See, e.g., Becton, Dickinson and Company* (Nov. 12, 2009) ("*Becton*"). As the Commission has noted, the company's proposal and the stockholder's proposal need not be "identical in scope or focus" in order to omit a stockholder proposal from the company's proxy materials under Exchange Act Rule 14a-8(i)(9). *See* Exchange Act Release No. 40018, n.27 (May 21, 1998). Further, proposals do not need to be expressly contrary to fall within the scope of Exchange Act Rule

¹ The Company defines net long interest with reference to Exchange Act Rule 14e-4.

14a-8(i)(9). *See SBC Communications* (February 2, 1996) (“*SBC*”) (concurring in the exclusion of a stockholder proposal requesting that payment of executive compensation be based on improved corporate performance as evidenced by specific elements of company's financial statements as conflicting with other detailed, specific performance criteria mandated by company's proposed plan).

The Company's Bylaws currently contain a provision that permits stockholders who have held at least 20% of the Company's outstanding shares for at least one year to call a special meeting of stockholders. The Company intends to submit a proposal to stockholders to amend the Company's Bylaws to lower the threshold, allowing stockholders who have held at least a 15% net long position in the Company's outstanding shares for at least one year to call a special meeting of stockholders (the “Company Proposal”). On December 23, 2010, the Company's Governance and Social Responsibility Committee approved the Company Proposal for presentation to stockholders based on a December 21, 2010 delegation from the Company's Board of Directors. The Company Proposal would directly conflict with the Stockholder Proposal because the proposals include different thresholds for the percentage of shares required to call special stockholder meetings. The Staff has consistently stated that, when a stockholder proposal and a company-sponsored proposal present alternative and conflicting decisions for stockholders, the stockholder proposal may be excluded under Exchange Act Rule 14a-8(i)(9), noting in several instances that presenting both matters for a vote could produce inconsistent and ambiguous results. *See, e.g., Becton and H.J. Heinz Company* (April 23, 2007) (permitting exclusion of a stockholder proposal that requested the adoption of simple majority voting when a company indicated that it planned to submit a proposal to amend its bylaws and articles of incorporation to reduce supermajority provisions from 80% to 60%).

We note that the Staff concurred in the exclusion of stockholder proposals in almost identical situations on numerous occasions, including in 2010. *See, e.g., Bristol-Myers Squibb Company* (January 28, 2010), and *CVS Caremark Corporation* (January 5, 2010), reconsideration denied (January 26, 2010) (in each case, concurring in the exclusion of a stockholder proposal seeking to allow stockholders of 10% of common stock to call special meetings where the company proposed a 25% threshold), and *Honeywell International Inc.* (January 4, 2010) (concurring in the exclusion of a stockholder proposal seeking to lower the existing special meeting threshold in the company's charter from 25% to 10% where the company proposed lowering it to 20% net long position). We also note that in a number of such situations, the companies granted no-action relief, like the Company, already had bylaw or charter provisions in place allowing stockholder-called special meetings. *See, e.g., Chevron Corporation* (February 6, 2010) (“*Chevron*”), and *Time Warner Inc.* (January 29, 2010) (“*Time Warner*”) (in each case, concurring in the exclusion of a stockholder proposal seeking to lower the existing special meeting threshold in the company's bylaws from 25% to 10% where the company proposed lowering it to 15%), and *Pfizer Inc.* (February 16, 2010) (“*Pfizer*”) (concurring in the exclusion of a stockholder proposal seeking to lower the existing special meeting threshold in the company's bylaws from 25% to 10% where the company proposed lowering it to 20%).

Stockholders are entitled to consider matters proposed by the Company in a well-organized and coherent manner. Proponent's Stockholder Proposal directly conflicts with the Company Proposal. Allowing special meetings to be called by stockholders with at least 10% of shares outstanding directly conflicts with allowing special meetings to be called only by stockholders who have held at least a 15% net long position in the Company's outstanding shares for at least one year. Such a conflict is confusing for stockholders and may result in an unclear mandate to the Company. *See, e.g., Herley Industries Inc.* (November 20, 2007) (concurring in the exclusion of a stockholder proposal requesting majority voting for directors when the company planned to submit a

proposal to retain plurality voting, but requiring a director nominee to receive more "for" votes than "withheld" votes), *Heinz* and *SBC*.

As in *Chevron*, *Pfizer*, *Time Warner* and the other no action letters cited above, if the Company Proposal is included in the 2011 Proxy Materials, Proponent's Stockholder Proposal and the Company Proposal will directly conflict because they include different thresholds for the percentage of shares required to call special meetings of stockholders. Submitting both proposals to Company's stockholders would present stockholders with alternative and conflicting decisions, and would yield inconsistent, ambiguous or inconclusive results, and will directly conflict with one another. Accordingly, we respectfully request that the Staff concur that the Stockholder Proposal may be excluded from the Company's 2011 Proxy Materials under Exchange Act Rule 14a-8(i)(9).

CONCLUSION

For the foregoing reasons, the Company respectfully requests that the Staff confirm that it would not recommend enforcement action if the Company omits the Stockholder Proposal from its 2011 Proxy Materials.

If you have any questions, or if the Staff is unable to concur with the Company's conclusions without additional information or discussions, the Company respectfully requests the opportunity to confer with members of the Staff prior to the issuance of any written response to this letter. Please do not hesitate to contact the undersigned, Robert Normile, at 310-252-3615.

Very truly yours,



Bob Normile

Senior Vice President

General Counsel & Secretary

cc: John Chevedden

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

Mr. Robert Eckert
Chairman
Mattel, Inc. (MAT)
333 Continental Blvd.
EI Segundo, CA 90245
PH: 310-252-2000
FX: 310-252-2180

Dear Mr. Eckert,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company. This proposal is submitted for the next annual shareholder meeting. Rule 14a-8 requirements are intended to be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

In the interest of company cost savings and improving the efficiency of the rule 14a-8 process please communicate via email

FISMA & OMB Memorandum M-07-16 ***

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of this proposal promptly by email to

** FISMA & OMB Memorandum M-07-16 ***

Sincerely,

/s/ John Chevedden
John Chevedden

November 11, 2010
Date

cc: Robert Normile - Robert.Normile@mattel.com
Corporate Secretary
PH: 310-252-3615
FX: 310-252-2567
FX: 310-252-4991

[MAT: Rule 14a-8 Proposal, November 11, 2010]

3* - Special Shareowner Meetings

RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting.

This includes that such bylaw and/or charter text will not have any exception or exclusion conditions (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board.

Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings, management may become insulated and investor returns may suffer. Shareowner input on the timing of shareowner meetings is especially important during a major restructuring - when events unfold quickly and issues may become moot by the next annual meeting. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 60% support at the following companies: CVS Caremark, Sprint Nextel, Safeway, Motorola and R. R. Donnelley.

The merit of this Special Shareowner Meeting proposal should also be considered in the context of the need for additional improvement in our company's 2010 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm, rated our company "High Concern" in executive pay with \$11 million for our CEO, Robert Eckert. The maximum bonus payout for Mr. Eckert was increased from 150% of base salary to 200%. The target bonus for 2010 was increased from 100% to 130% of Mr. Eckert's base salary.

A dollar value approach to equity awards was adopted which created the potential for enormous windfall profits during periods of high stock price volatility and should be avoided according to The Corporate Library.

We had no shareholder right to an independent board chairman, cumulative voting (removed in 2007) or to fill director vacancies (removed in 2006).

Our so-called Lead Director, Tully Freedman, had 26-years long-tenure - independence concern and was our biggest negative vote-getter with 31%. All our other directors got at least 26% in negative votes, including our newest directors. These negative percentages pointed to shareholder discontent which may warrant additional examination.

At our annual meetings there is a Mr. Eckert serial practice of not allowing any shareholder discussion when the management items are fully introduced. However there is no corresponding

restriction on management discussion when shareholder proposals are introduced.

Please encourage our board to respond positively to this proposal to help turnaround the above type practices. Special Shareowner Meetings - Yes on 3.*

Notes:

John Chevedden,
proposal.

*** FISMA & OMB Memorandum M-07-16 ***

sponsored this

Please note that the title of the proposal is part of the proposal.

*Number to be assigned by the company.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(1)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-B for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

FISMA & OMB Memorandum M-07-16 ***

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

*** FISMA & OMB Memorandum M-07-16 ***

Mr. Robert Eckert
Chairman
Mattel, Inc. (MAT)
333 Continental Blvd.
El Segundo, CA 90245
PH: 310-252-2000
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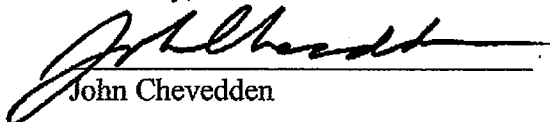
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In the interest of company cost savings and improving the efficiency of the rule 14a-8 process please communicate via email to* FISMA & OMB Memorandum M-07-16 ***

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of this proposal promptly by email to FISMA & OMB Memorandum M-07-16 ***

Sincerely,


John Chevedden

Nov-6-11, 2010
Date

cc: Robert Normile <Robert.Normile@mattel.com>
Corporate Secretary
PH: 310-252-3615
FX: 310-252-2567
FX: 310-252-4991

[MAT: Rule 14a-8 Proposal, November 11, 2010]

3* – Special Shareowner Meetings

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This includes that such bylaw and/or charter text will not have any exception or exclusion conditions (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board.

Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings, management may become insulated and investor returns may suffer. Shareowner input on the timing of shareowner meetings is especially important during a major restructuring – when events unfold quickly and issues may become moot by the next annual meeting. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 60% support at the following companies: CVS Caremark, Sprint Nextel, Safeway, Motorola and R. R. Donnelley.

The merit of this Special Shareowner Meeting proposal should also be considered in the context of the need for additional improvement in our company's 2010 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm, rated our company "High Concern" in executive pay with \$11 million for our CEO, Robert Eckert. The maximum bonus payout for Mr. Eckert was increased from 150% of base salary to 200%. The target bonus for 2010 was increased from 100% to 130% of Mr. Eckert's base salary.

A dollar value approach to equity awards was adopted which created the potential for enormous windfall profits during periods of high stock price volatility and should be avoided according to The Corporate Library.

We had no shareholder right to an independent board chairman, cumulative voting (removed in 2007) or to fill director vacancies (removed in 2006).

Our so-called Lead Director, Tully Freedman, had 26-years long-tenure – independence concern and was our biggest negative vote-getter with 31%. All our other directors got at least 26% in negative votes, including our newest directors. These negative percentages pointed to shareholder discontent which may warrant additional examination.

At our annual meetings there is a Mr. Eckert serial practice of not allowing any shareholder discussion when the management items are fully introduced. However there is no corresponding restriction on management discussion when shareholder proposals are introduced.

Please encourage our board to respond positively to this proposal to help turnaround the above type practices. Special Shareowner Meetings – Yes on 3.*

Notes:

John Chevedden,
proposal.

*** FISMA & OMB Memorandum M-07-16 ***

sponsored this

Please note that the title of the proposal is part of the proposal.

*Number to be assigned by the company.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email.

*** FISMA & OMB Memorandum M-07-16 ***

November 11, 2010

John R. Chevedden

Via facsimile to OMB Memorandum M-07-16 ***

To Whom It May Concern:

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity Investments.

Please accept this letter as confirmation that according to our records Mr. Chevedden has continuously owned no less than 200,000 shares in each of Alaska Air Group, Inc. (CUSIP: 011659109), Autonation, Inc. (CUSIP: 05329W102), Allegheny Energy Inc. (CUSIP: 017361106) and Mattel, Inc. (CUSIP: 577081102) since July 1, 2009. These shares are registered in the name of National Financial Services LLC, a DTC participant (DTC number: 0226) and Fidelity affiliate.

I hope you find this information helpful. If you have any questions regarding this issue, please feel free to contact me by calling 800-800-6890 between the hours of 9:00 a.m. and 5:30 p.m. Eastern Time (Monday through Friday). Press 1 when asked if this call is a response to a letter or phone call; press *2 to reach an individual, then enter my 5 digit extension 27937 when prompted.

Sincerely,



George Stasinopoulos
Client Services Specialist

Our File: W721138-10NOV10

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

*** FISMA & OMB Memorandum M-07-16 ***

December 26, 2010

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

1 Rule 14a-8 Proposal
Mattel, Inc. (MAT)
Special Meeting Topic at 10%
John Chevedden

Ladies and Gentlemen:

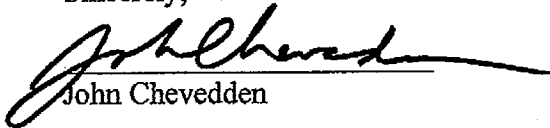
This responds to the December 23, 2010 request to block this rule 14a-8 proposal for owners of 10% of shares to call a special meeting.

The company does not state whether it "intends" to disclose in its 2011 annual meeting proxy that shareholders gave 65%-support to the 2009 shareholder proposal for owners of 10% of shares to call a special meeting.

The company does not state whether it "intends" to disclose in its 2011 annual meeting proxy that the board acted *unilaterally* one day before it filed its 2010 annual meeting proxy to adopt the bylaw for owners of 20% of shares to call a special meeting in response to the 65% shareholder support for 10% of shares to call a special meeting.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2011 proxy.

Sincerely,



John Chevedden

cc:
Robert Normile <Robert.Normile@mattel.com>

3* – Special Shareowner Meetings

RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting.

This includes that such bylaw and/or charter text will not have any exception or exclusion conditions (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board.

Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings, management may become insulated and investor returns may suffer. Shareowner input on the timing of shareowner meetings is especially important during a major restructuring – when events unfold quickly and issues may become moot by the next annual meeting. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 60% support at the following companies: CVS Caremark, Sprint Nextel, Safeway, Motorola and R. R. Donnelley.

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The Corporate Library www.thecorporatelibrary.com, an independent investment research firm, rated our company "High Concern" in executive pay with \$11 million for our CEO, Robert Eckert. The maximum bonus payout for Mr. Eckert was increased from 150% of base salary to 200%. The target bonus for 2010 was increased from 100% to 130% of Mr. Eckert's base salary.

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At our annual meetings there is a Mr. Eckert serial practice of not allowing any shareholder discussion when the management items are fully introduced. However there is no corresponding restriction on management discussion when shareholder proposals are introduced.

Please encourage our board to respond positively to this proposal to help turnaround the above type practices. Special Shareowner Meetings – Yes on 3.*

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

*** FISMA & OMB Memorandum M-07-16 ***

January 3, 2011

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

2 Rule 14a-8 Proposal
Mattel, Inc. (MAT)
Special Meeting Topic at 10%
John Chevedden

Ladies and Gentlemen:

This responds further to the December 23, 2010 request to block this rule 14a-8 proposal for owners of 10% of shares to call a special meeting by setting up only one shareholder vote to cover a number of topics.

Rule 14a-4(a)(3) provides that the form of proxy "shall identify clearly and impartially each separate matter intended to be acted upon, whether or not related to or conditioned on the approval of other matters."

The company does not explain why it only plans to submit one proposal when there are multiple separate issues for shareholders to consider. The separate issues involved include at least:

- 1) Adoption of 10% of the voting power to be able to call a special meeting.
- 2) Adoption of 15% of the voting power to be able to call a special meeting.
- 3) Whether the 15% provision will include a new restriction of a one-year holding period.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2011 proxy.

Sincerely,


John Chevedden

cc:

Robert Normile <Robert.Normile@mattel.com>

3* – Special Shareowner Meetings

RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting.

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Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings, management may become insulated and investor returns may suffer. Shareowner input on the timing of shareowner meetings is especially important during a major restructuring – when events unfold quickly and issues may become moot by the next annual meeting. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 60% support at the following companies: CVS Caremark, Sprint Nextel, Safeway, Motorola and R. R. Donnelley.

The merit of this Special Shareowner Meeting proposal should also be considered in the context of the need for additional improvement in our company's 2010 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm, rated our company "High Concern" in executive pay with \$11 million for our CEO, Robert Eckert. The maximum bonus payout for Mr. Eckert was increased from 150% of base salary to 200%. The target bonus for 2010 was increased from 100% to 130% of Mr. Eckert's base salary.

A dollar value approach to equity awards was adopted which created the potential for enormous windfall profits during periods of high stock price volatility and should be avoided according to The Corporate Library.

We had no shareholder right to an independent board chairman, cumulative voting (removed in 2007) or to fill director vacancies (removed in 2006).

Our so-called Lead Director, Tully Freedman, had 26-years long-tenure – independence concern and was our biggest negative vote-getter with 31%. All our other directors got at least 26% in negative votes, including our newest directors. These negative percentages pointed to shareholder discontent which may warrant additional examination.

At our annual meetings there is a Mr. Eckert serial practice of not allowing any shareholder discussion when the management items are fully introduced. However there is no corresponding restriction on management discussion when shareholder proposals are introduced.

Please encourage our board to respond positively to this proposal to help turnaround the above type practices. Special Shareowner Meetings – Yes on 3.*

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

*** FISMA & OMB Memorandum M-07-16 ***

January 7, 2011

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

3 Rule 14a-8 Proposal
Mattel, Inc. (MAT)
Special Meeting Topic at 10%
John Chevedden

Ladies and Gentlemen:

This responds further to the December 23, 2010 request to block this positive rule 14a-8 proposal for owners of 10% of shares to call a special meeting by setting up only one shareholder vote to cover multiple topics – positive and negative.

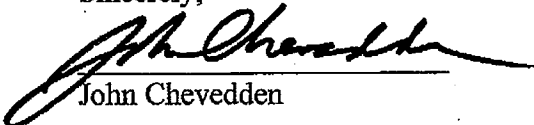
Rule 14a-4(a)(3) provides that the form of proxy "shall identify clearly and impartially each separate matter intended to be acted upon, whether or not related to or conditioned on the approval of other matters."

The company does not explain why it only plans to submit one proposal when there are multiple separate and contradictory (positive and negative) issues for shareholders to consider. The separate issues involved include at least:

- 1) Adoption of 10% of the voting power to be able to call a special meeting.
- 2) Adoption of 15% of the voting power to be able to call a special meeting.
- 3) Whether the 15% provision will include a new negative restriction of a one-year holding period.

It would present alternative and conflicting decisions for the stockholders to vote on only one proposal to cover at least these three separate issues.

Sincerely,



John Chevedden

cc:

Robert Normile <Robert.Normile@mattel.com>

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

*** FISMA & OMB Memorandum M-07-16 ***

January 8, 2011

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

4 Rule 14a-8 Proposal
Mattel, Inc. (MAT)
Special Meeting Topic at 10%
John Chevedden

Ladies and Gentlemen:

This responds further to the December 23, 2010 request to block this rule 14a-8 proposal for owners of 10% of shares to call a special meeting.

The company proposed proposal for 15% of shareholders, restricted to shareholders who have owned company stock for one-year, could be in effect a proposal for 30% of shareholders to call a special meeting. In order to aggregate 15% of shareholders, who meet the one-year restriction, it may be necessary do two-times as much work and spend two-times as much money as to aggregate 15% of shareholders without the one-year restriction.

The company already has a provision for 20% of shareholders to call a special meeting.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2011 proxy.

Sincerely,



John Chevedden

cc:

Robert Normile <Robert.Normile@mattel.com>