

Mail Stop 3561

October 18, 2006

Via Fax & U.S. Mail

Mr. Joel M. Bennett
Executive Vice President and Chief Financial Officer
22619 Pacific Coast Highway
Malibu, California 90265

Re: JAKKS Pacific, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006
File No. 000-28104

Dear Mr. Bennett:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief