



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 10, 2017

Stephen G. Berman
Chief Executive Officer
JAKKS Pacific, Inc.
2951 28th Street
Santa Monica, CA 90405

**Re: JAKKS Pacific, Inc.
Registration Statement on Form S-3
Filed June 30, 2017
File No. 333-219128**

Dear Mr. Berman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief
Office of Transportation and Leisure