

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number 0-28104

(Check One):

Form 10-KSB Form 20-F Form 11-K Form 10-Q Form N-SAR

For Period Ended: December 31, 1997

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has
verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify
the Item(s) to which the notification relates:

PART I -- REGISTRANT INFORMATION

JAKKS Pacific, Inc.

Full Name of Registrant

Former Name if Applicable

22761 Pacific Coast Highway

Address of Principal Executive Office (Street and Number)

Malibu, California 90265

City, State and Zip Code

PART II--RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense
and the registrant seeks relief pursuant to Rules 12b-25(b), the following
should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III--NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period. (ATTACH EXTRA SHEETS IF NEEDED)

PART IV--OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Joel M. Bennett	310	456-7799
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(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

[X] Yes [] No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report of portion thereof?

[X] Yes [] No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

JAKKS PACIFIC, INC.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date	April 1, 1998	By	/s/ JOEL M. BENNETT
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			JOEL M. BENNETT Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001)

(Attach Extra Sheets If Needed)

PART III

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In 1997, the registrant made two substantial acquisition transactions and three substantial financing transactions. The analysis and disclosure of the effect of those transactions has required significant additional time and effort. In addition, the registrant is currently engaged in closing a substantial financing transaction and a preferred stock conversion. These transactions have required full-time attention of the registrant's personnel who would otherwise have been focused on preparing the annual report. In addition, disclosure of the impact of those transactions may be appropriate in the annual report.

PART IV

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The registrant closed several transactions in 1997 that resulted in a significant change in its financial condition and results of operations. As a result of those transactions, at year-end 1997 compared with year-end 1996, total assets increased from approximately \$14.2 million to approximately \$43.6 million, while total liabilities increased from approximately \$2.5 million to approximately \$17.6 million. Net sales and net income increased from approximately \$12.1 million and \$1.2 million, respectively, in 1996 to approximately \$41.9 million and \$2.8 million, respectively, in 1997.