

Mail Stop 3561

November 30, 2009

Via Fax & U.S. Mail

Mr. Jack Friedman
Chief Executive Officer
JAKKS Pacific Inc.
22619 Pacific Coast Highway
Malibu, CA 90265

**Re: Jakks Pacific, Inc.
 Form 10-K for the year ended December 31, 2008
 Filed March 2, 2009
 File No. 0-28104**

Dear Mr. Friedman:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief