

October 26, 2022

Stephen Berman
Chief Executive Officer
Jakks Pacific Inc.
2951 28th Street
Santa Monica, California 90405

Re: Jakks Pacific Inc
Registration

Statement on Form S-3

Filed October 20,

2022

File No. 333-267958

Dear Stephen 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 Gregory

Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Irving Rothstein