

November 18, 2020

Anthony DiSilvestro  
Chief Financial Officer  
MATTEL INC /DE/  
333 Continental Boulevard  
El Segundo, CA 90245

Re: MATTEL INC /DE/  
Form 10-K for the  
Filed February 25,  
Form 10-Q for the  
Filed November 3,  
File No. 001-05647

Year Ended December 31, 2019  
2020

Quarter Ended September 30, 2020  
2020

Dear Mr. DiSilvestro:

We have reviewed your August 4, 2020 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 7, 2020 letter.

Form 10-K for the Year Ended December 31, 2019

Management Discussion and Analysis  
Non-GAAP Financial Measures, page 47

1. We have carefully considered your response to prior comment 1 and your revised disclosures that gross sales represents sales to customers at invoice. Based upon this clarification, it appears that gross sales is more akin to a billings-type metric. Accordingly, please revise the title so as not to imply that it represents GAAP sales or revenue and comply with the metrics guidance set forth in SEC Release No. 33-10751. In your response, please include your proposed revisions, including your discussion of this metric in MD&A.

Anthony DiSilvestro  
MATTEL INC /DE/  
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Note 13. Segment Information<sup>97</sup>, page 97

2. You disclose gross sales by segment, categories, top 3 power brands, and geographic area. We note that gross sales does not represent amounts determined in accordance with GAAP. Accordingly, please remove gross sales from your segment and entity-wide disclosures and revise to disclose revenues from external customers by reportable segment, as well as for information about products and geographic areas. Refer to ASC 280-10-50-22(a), 50-40, and 50-41. In your response, please include the

proposed

revisions to this footnote.

You may contact Effie Simpson at (202) 551-3346 or Melissa Raminpour, Branch Chief, at (202) 552-3379 if you have questions regarding comments or any other questions.

FirstName LastNameAnthony DiSilvestro

Corporation Finance  
Comapany NameMATTEL INC /DE/

Manufacturing  
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cc: Michael J. Scanlon  
FirstName LastName

Sincerely,

Division of

Office of