

December 3, 2020

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

Year Ended December 31, 2019
2020

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

Dear Mr. DiSilvestro:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Michael J. Scanlon