



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 5, 2010

Via Fax & U.S. Mail

Ms. Deborah Thomas
Chief Financial Officer
Hasbro, Inc.
1027 Newport Avenue,
Pawtucket, Rhode Island 02862

**Re: Hasbro, Inc.
Form 10-K for the year ended December 27, 2009
File No. 001-06682**

Dear Ms. Thomas:

We have reviewed your filing and have the following comments. Unless otherwise indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Ms. Deborah Thomas
Hasbro, Inc.
April 5, 2010
Page 2

Form 10-K for the year ended December 27, 2009

Consolidated Financial Statements

Consolidated Statements of Operations, page 45

1. We note that you have calculated your cost of sales exclusive of royalty expenses. We also note that license agreements are an integral part of your revenue generation process as you pay material royalties for the rights to manufacture and distribute certain inventory. It appears that, without such license agreements, you may not have the rights to manufacture such products. Therefore, we believe royalty expense is a major cost component that should be included in the determination of gross profit. Please restate your Consolidated Statements of Operations accordingly, or explain to us why you have not included royalty expense related to these license agreements as a component of cost of sales. In addition to royalty expense, this comment also applies to amortization expense on property rights-based assets, such as with Lucasfilm's STAR WARS brand and the TRIVIAL PURSUIT brand.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Ms. Deborah Thomas
Hasbro, Inc.
April 5, 2010
Page 3

You may contact Amy Geddes at 202-551-3304 or me at 202-551-3211 if you have questions regarding comments on the financial statements, related matters, or any other questions.

Sincerely,

David R. Humphrey
Branch Chief