Deborah Thomas Chief Financial Officer Hasbro, Inc. 1027 Newport Avenue Pawtucket, Rhode Island 02861

> Re: Hasbro, Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 File No. 001-06682

Dear Ms. Thomas:

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 Office of

Corporation Finance

Transportation and Leisure