November 1, 2022

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

> Re: Hasbro, Inc. Form 10-K for

Fiscal Year Ended December 26, 2021

Response Dated

October 21, 2022

File No. 001-06682

Dear Deborah Thomas:

We have reviewed your October 21, 2022 response to our comment letter and have the  $\,$ 

following comments. In some of our comments, we may ask you to provide us with information  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

so we may better understand your disclosure.

 $\hbox{Please respond to these comments within ten business days by providing the requested} \\$ 

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.

 $\label{eq:comments} \mbox{ After reviewing your response to these comments, we may have additional}$ 

comments. Unless we note otherwise, our references to prior comments are to comments in our

October 7, 2022 letter.

Response Dated October 21, 2022

Risk Factors, page 28

1. Your response to prior

comment one does not appear to explain the basis for the  $$\operatorname{disclosure}$$  that you

"devote significant resources and expenditures to help achieve" your

sustainability goals.

Accordingly, please revise your disclosure to define the meaning of

"significant" in this

context.

Deborah Thomas

FirstName

Hasbro, Inc.LastNameDeborah Thomas

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November NameHasbro,

2022 Inc.

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FirstName LastName

Please contact Erin Donahue at 202-551-6063 or Jennifer Angelini at 202-551-3047 with any questions.

Sincerely,

Division of

Corporation Finance

Office of

Manufacturing