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Item 7. Financial Statements and Exhibits.

(c) Exhibits

| Exhibit Number ----- | Description ----- |
|----------------------------|------------------------------|
| 99.1* | March 12, 2004 Press Release |

* Filed herewith

Item 9. Regulation FD Disclosure.

In accordance with the interim guidance issued by the Commission on March 27, 2003 in Final Rule Release No. 33-8216, the information reported in this Report is being provided under Item 12.

On March 12, 2004, the Company issued a press release announcing that a non-cash charge for stock grants which it announced in its February 17, 2004 press release it anticipated would be incurred in 2004, was, after further consideration of the accounting treatment of such awards, in particular the determination of the measurement date, incurred in the fourth quarter of 2003, reducing the Company's previously announced earnings for the quarter and year ended December 31, 2003. A copy of such March 12, 2004 release is annexed as an exhibit and is incorporated by reference hereto in its entirety.

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SIGNATURES

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Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: March 12, 2004

JAKKS PACIFIC, INC.

By: /s/ Jack Friedman

Jack Friedman
Chairman and
Chief Executive Officer

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Exhibit Index

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