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MATTEL IN	NC /DE/										
Form 4 October 19, 2	2006										
								OMB AF	PPROVAL		
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549							OMB Number:	3235-0287			
Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b). Statement OF CHANGES IN BENEFICIAL OWNERSHIP (SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 193 Section 17(a) of the Public Utility Holding Company Act of 1935 or Security 30(h) of the Investment Company Act of 1940					e Act of 1934, 1935 or Section	Estimated average burden hours per response 0.5					
(Print or Type I	Responses)										
BEARD EUGENE P Sym			2. Issuer Name and Ticker or Trading ymbol /ATTEL INC /DE/ [MAT]				5. Relationship of Reporting Person(s) to Issuer				
(Last)	(First) (M	Middle) 3. D	3. Date of Earliest Transaction				(Cnech	eck all applicable)			
MATTEL, INC MAIL STOP M1-1516, 333 CONTINENTAL BLVD.			(Month/Day/Year) 10/17/2006				Officer (give titleOther (specify below) below)				
	(Street) 4. If Amer Filed(Mon			te Origina	1		 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 				
EL SEGUN	DO, CA 90245						Person	ore than One Re	porting		
(City)	(State)	(Zip)	Table I - Non-D	Derivative	Secur	ities Acq	uired, Disposed of	, or Beneficial	ly Owned		
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		Code (Instr. 8)	4. Securi on(A) or Di (Instr. 3, Amount	ispose	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)			
Common stock	10/17/2006		Р	2,000	A	\$ 21.78	58,000	D			
Common stock	10/18/2006		Р	2,000	А	\$ 21.82	60,000	D			
Common stock							15,000	Ι	401(k)		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

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displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	3. Transaction Date (Month/Day/Year)	4. Transacti Code (Instr. 8)	5. orNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	3	Date	7. Title a Amount Underlyi Securitie (Instr. 3 a	of ing es	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owne Follo Repo Trans (Instr
		Code V	(A) (D)	Date Exercisable	Expiration Date	or Title Nu of	umber		

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
BEARD EUGENE P MATTEL, INC MAIL STOP M1-1516 333 CONTINENTAL BLVD. EL SEGUNDO, CA 90245	Х					

Signatures

/s/ Eugene P. Beard <u>**Signature of</u> Reporting Person Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.