

Mail Stop 3561

April 1, 2010

Rodney C. Sacks, Chief Executive Officer  
Hansen Natural Corporation  
550 Monica Circle, Suite 201  
Corona, California 92880

**RE: Hansen Natural Corporation  
Annual Report on Form 10-K FYE December 31, 2009  
Filed March 1, 2010  
File No. 0-18761**

Dear Mr. Sacks:

We have reviewed your filing and have the following comment. Where indicated, we think you should file the requested documents in your next periodic report in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable. 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.

#### Part IV

##### Item 15. Exhibits

We note that exhibits 10.8, 10.44, 10.45, 10.46, 10.47, 10.49, 10.50, 10.51, 10.52, 10.53, 10.54 and 10.55 to the Form 10-K do not have some or all of the schedules, attachments, or exhibits as listed in the exhibit itself. In your next periodic report, please file these exhibits in their entirety as required by Item 601(b)(10) of Regulation S-K or advise.

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Closing Comments

As appropriate, respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing the response to our comment.

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.

Please contact Janice McGuirk, examiner, at (202) 551-3395 or Pam Howell, legal reviewer, at (202) 551-3357 with any questions.

Sincerely,

John Reynolds,  
Assistant Director

cc: via fax (951) 739-6210

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