

June 14, 2010

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

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

Dear Mr. Sacks:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John Reynolds,
Assistant Director