

Mail Stop 3561

January 19, 2006

Mr. Rodney C. Sacks  
Chairman of the Board and Chief Executive Officer  
Hansen Natural Corporation  
1010 Railroad Street  
Corona, California 92882

RE: Hansen Natural Corporation  
Form 10-K for Fiscal Year Ended December 31, 2004  
Form 10-Q for Fiscal Quarter Ended September 30,

2005  
Filed March 16, 2005 and November 9, 2005  
File No. 0-18761

Dear Mr. Sacks:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief

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March 22, 2005  
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