October 30, 2007

Mr. Rodney C. Sacks Chairman 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, 2006 Form 10-Q for Fiscal Quarter Ended June 30, 2007 Filed June 6, 2007 and August 9, 2007 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,

William Thompson Accounting Branch Chief