



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 26, 2009

Ms. Kathleen Pepski
Hawkins, Inc.
3100 East Hennepin Avenue
Minneapolis, Minnesota 55413

RE: Hawkins, Inc
Form 10-K for the fiscal year ended March 30, 2008
Filed June 13, 2008
File #0-7647

Dear Ms. Pepski:

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

If you have any questions regarding comments on the financial statements and related matters, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3689. Please contact Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, Andy Schoeffler, Staff Attorney, at (202) 551-3748 with any other questions.

Sincerely,

John Hartz
Senior Assistant Chief Accountant