



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 19, 2009

Mr. Richard G. Erstad  
Vice President, General Counsel and Secretary  
Hawkins, Inc.  
3100 East Hennepin Avenue  
Minneapolis, MN 55413

RE: **Form 8-K Item 4.01 filed June 12, 2009**  
**Form 8-K/A Item 4.01 filed June 17, 2009**  
**File #0-7647**

Dear Mr. Erstad:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant