



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

October 6, 2009

**Via U.S. mail and facsimile**

Mr. Ira J. Lamel  
Executive Vice President and Chief Financial Officer  
The Hain Celestial Group, Inc.  
58 South Service Road  
Melville, NY 11747

**Re: The Hain Celestial Group, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2008  
Filed August 29, 2008, as Amended October 28, 2008  
Schedule 14A filed February 18, 2009, as Amended March 2, 2009  
Response Letters Dated March 6, 2009, May 15, 2009, June 12, 2009  
and September 21, 2009  
File No. 0-22818**

Dear Mr. Lamel:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: C. Moncada-Terry  
N. Gholson