

June 12, 2024

Lee Boyce  
Executive Vice President and Chief Financial Officer  
HAIN CELESTIAL GROUP INC  
221 River Street  
Hoboken, New Jersey 07030

GROUP INC

Fiscal Year Ended June 30, 2023  
7, 2024

Re: HAIN CELESTIAL

Form 10-K for the  
Response Dated May  
File No. 000-22818

Dear Lee Boyce:

We have reviewed your May 7, 2024 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our April 23, 2024 letter.

Form 10-K for the Fiscal Year Ended June 30. 2023

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Reconciliation of Non-U.S. GAAP Financial Measures to U.S. GAAP  
Financial Measures, page  
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1. We have considered your response to prior comment 1. We believe that decisions about the timing, method, and pricing of dispositions of inventory are normal, recurring activities integral to the management of an ongoing business. Please confirm to us you will no longer exclude inventory write-downs from your non-GAAP financial measures.

Lee Boyce  
HAIN CELESTIAL GROUP INC  
June 12, 2024  
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Please contact Anne McConnell at 202-551-3709 or Martin James at 202-551-3671 if you have questions regarding comments on the financial statements and related matters.

FirstName LastNameLee Boyce  
Comapany NameHAIN CELESTIAL GROUP INC  
Finance  
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FirstName LastName

Sincerely,  
Division of Corporation  
Office of Manufacturing