



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

August 18, 2017

Via Email

Mr. Robert C. Cantwell
Chief Executive Officer
B&G Foods, Inc.
Four Gatehall Drive
Parsippany, NJ 07054

Re: B&G Foods, Inc.
Form 10-K for the Fiscal Year ended December 31, 2016
Filed March 1, 2017
File No. 001-32316

Dear Mr. Cantwell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief
Office of Natural Resources