



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