



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

November 23, 2016

Thomas Peterson  
Executive Vice President, Chief Financial Officer  
Hostess Brands, Inc.  
1 East Armour Boulevard  
Kansas City, MO 64111

**Re: Hostess Brands, Inc.  
Registration Statement on Form S-3  
Filed November 14, 2016  
File No. 333-214603**

Dear Mr. Peterson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Parhaum J. Hamidi, Attorney-Adviser, at (202) 551-3421 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources