## DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4628

July 10, 2017

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

Re: Hostess Brands, Inc.

**Registration Statement on Form S-3** 

Filed July 5, 2017 File No. 333-219149

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 Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

/s/ Kevin M. Dougherty for

H. Roger Schwall Assistant Director Office of Natural Resources

cc: Howard A. Kenny, Esq.
Morgan, Lewis & Bockius LLP