



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

DIVISION OF
CORPORATION FINANCE

December 21, 2017

Via E-mail

William Toler
President and Chief Executive Officer
Hostess Brands, Inc.
1 East Armour Boulevard
Kansas City, MO 64111

Re: Hostess Brands, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 14, 2017
File No. 1-37540

Dear Mr. Toler:

We refer you to our comment letter dated December 7, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance