



DIVISION OF
CORPORATION FINANCE

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

Mailstop 4628

April 20, 2018

Via E-mail

Mr. Todd E. Cunfer
Chief Financial Officer
The Simply Good Foods Company
1050 17th Street, Suite 1500
Denver, Colorado 80265

**Re: The Simply Good Foods Company
Form 10-K for the Fiscal Year ended August 26, 2017
Filed November 9, 2017
File No. 1-38115**

Dear Mr. Cunfer:

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/ Brad Skinner for

Karl Hiller
Branch Chief
Office of Natural Resources