



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 28, 2017

Via E-mail

Augustus C. Griffin  
Chief Executive Officer  
MGP Ingredients, Inc.  
100 Commercial Street, Box 130  
Atchison, KS 66002

**Re: MGP Ingredients, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 8, 2017**  
**File No. 000-17196**

Dear Mr. Griffin:

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/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: T.J. Lynn  
General Counsel