



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2024

Ellen R. Gordon  
Chairman of the Board and Chief Executive Officer  
Tootsie Roll Industries, Inc.  
7401 South Cicero Avenue  
Chicago, IL 60629

**Re: Tootsie Roll Industries, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 25, 2024**  
**File No. 001-01361**

Dear Ellen R. Gordon:

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,

Division of Corporation Finance  
Disclosure Review Program