



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

April 12, 2006

Mr. Brian T. Cahill  
Vice President and Chief Financial Officer  
MGP Ingredients, Inc.  
1300 Main Street  
Atchison, Kansas 66002

**Re: MGP Ingredients, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2005  
Filed September 9, 2005  
File No. 0-17196**

Dear Mr. Cahill:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief