



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