



**MGP Ingredients, Inc.**

Cray Business Plaza  
100 Commercial St., P.O. Box 130  
Atchison, Kansas 66002-0130  
800.255.0302  
www.mgpingredients.com

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November 13, 2017

**VIA EDGAR**

Mr. John Reynolds  
Assistant Director, Office of Beverages, Apparel and Mining  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

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. Reynolds:

MGP Ingredients, Inc. ("MGP" or the "Company") is in receipt of your comment letter dated October 30, 2017 with respect to the above-referenced report.

We note that the letter requests a response within 10 business days, or by November 13, 2017. We spoke with Ms. Brigitte Lippmann on November 6, 2017 discussing the need for an extension. Ms. Lippmann requested that we submit this letter. MGP intends to respond to your comment letter on or before November 28, 2017, and respectfully requests an extension until that date in which to respond to your comments.

Very truly yours,

/s/ Thomas J. Lynn

General Counsel and Corporate Secretary

*Creating Better Solutions...Naturally*