

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM SD

Specialized Disclosure Report

MGP INGREDIENTS, INC.

(Exact name of the registrant as specified in its charter)

Kansas

(State or other jurisdiction of incorporation or organization)

0-17196

(Commission
File Number)

(IRS Employer Identification
No.)

45-4082531

**Cray Business Plaza,
100 Commercial Street, Box 130
Atchison, Kansas**
(Address of Principal Executive Offices)

66002
(Zip Code)

Thomas K. Pigott
Vice President, Finance and Chief Financial Officer
(913) 367-1480

(Name and telephone number, including area code, of the
person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2017.

Section 1 - Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Conflict Minerals Disclosure

This Form SD is filed by MGP Ingredients, Inc. (the "Company") pursuant to Rule 13p-1 promulgated under the Securities Exchange Act, as amended, for the reporting period January 1, 2017 to December 31, 2017 (the "Reporting Period").

The Rule requires disclosure of certain information relating to "conflict minerals," which are defined in the Rule as gold, columbite-tantalite (coltan), cassiterite and wolframite, and their derivatives of tantalum, tin and tungsten. The Rule applies to those public companies which manufacture or contract to manufacture products in which any of the conflict minerals are necessary to the product's functionality or production.

After exercising reasonable due diligence as required by Rule 13p-1 of the Securities Exchange Act of 1934, as amended, the Company determined that tungsten was used in one or more of its products, and that tungsten is necessary to such product(s) functionality or production, but was unable to determine whether the tungsten used originated from the Democratic Republic of the Congo or an adjoining country that shares an internationally recognized border with the Democratic Republic of the Congo.

As required by the Rule, the Company is providing a copy of this Form SD and the accompanying Conflict Minerals Reports under the heading "Report on Conflict Minerals" on the Corporate Governance page of the Company's Investor Relations website at <http://ir.mgpingredients.com/governance.cfm>.

Forward-Looking Statements

This Form SD and the Conflict Minerals Report filed as an exhibit hereto may contain forward-looking statements within the meaning of the federal securities laws. Any statements that do not relate to historical or current matters are forward-looking statements. You can identify some of the forward-looking statements by use of forward-looking words, such as "intend" and the like, or the use of future tense. Statements concerning current conditions may also be forward-looking if they imply a continuation of current conditions.

Forward-looking statements are subject to risks and uncertainties that could cause actual actions or performance to differ materially from those expressed in the forward-looking statements. These risks and uncertainties may include, but are not limited to, the implementation of satisfactory traceability and other compliance measures by our direct and indirect suppliers, on a timely basis or at all, whether smelters and refiners and other market participants responsibly source Conflict Minerals and political and regulatory developments, whether in the Democratic Republic of the Congo region, the United States, or elsewhere. You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of filing of this document. We undertake no obligation to publish revised forward-looking statements to reflect events or circumstances after the date of filing of this document or to reflect the occurrence of unanticipated events.

Item 1.02 EXHIBIT.

The Conflict Minerals Report required by Item 1.01 of Form SD is filed as an exhibit to this Form SD.

Section 2 - EXHIBITS

Item 2.01 EXHIBITS

Exhibit 1.01 - Conflict Minerals Report as required by Items 1.01 and 1.02 of Form SD.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

MGP INGREDIENTS, INC.

Date: May 29, 2018

By: /s/ Thomas K. Pigott

Thomas K. Pigott, Vice President, Finance and Chief Financial Officer

MGP Ingredients, Inc.
Conflict Minerals Report
For The Year Ended December 31, 2017

MGP Ingredients, Inc. ("the Company") is a leading producer and supplier of premium distilled spirits and specialty wheat proteins and starches. Distilled spirits include premium bourbon and rye whiskeys, and grain neutral spirits, including vodka and gin. The Company's proteins and starches provide a host of functional, nutritional and sensory benefits for a wide range of food products to serve the packaged goods industry. The Company is also a top producer of high quality industrial alcohol for use in both food and non-food applications.

This Conflict Minerals Report for the year ended December 31, 2017 is presented to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the "Rule"). The Rule was adopted by the Securities and Exchange Commission ("SEC") to implement reporting and disclosure requirements related to conflict minerals as directed by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Pursuant to the Rule, if an SEC registrant manufactures or contracts to manufacture products containing cassiterite (tin), columbite-tantalite (tantalum), gold, and wolframite (tungsten) (collectively, "Conflict Minerals"), and the Conflict Minerals are necessary to such product's functionality or production, the Rule requires that the registrant undertake a reasonable country of origin inquiry. If, as a result of the reasonable country of origin inquiry, the registrant knows or has reason to believe that any Conflict Minerals originated in the Democratic Republic of Congo or an adjoining country as defined in the Conflict Minerals Rule (the "Covered Countries"), and are not from recycled or scrap sources, the registrant must exercise due diligence on the source and chain of custody of such minerals.

After exercising reasonable due diligence as required by Rule 13p-1 of the Securities Exchange Act of 1934, as amended, the Company determined that tungsten was used in one or more of its products, and that tungsten is necessary to such product(s) functionality or production, but was unable to determine whether the tungsten used originated from the Democratic Republic of the Congo or an adjoining country that shares an internationally recognized border with the Democratic Republic of the Congo. The Company concluded that metal hoops on storage barrels the Company purchases and uses in its finished products (i.e., that it contracts to manufacture) contain tungsten, one of the conflict minerals.

Accordingly, as required by the Rule and consistent with the framework presented by the Organisation for Economic Co-operation and Development (the "OECD") in the publication OECD (2013) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Second Edition, OECD Publishing ("OECD Guidance") and the related Supplements for gold and for tin, tantalum and tungsten, the Company conducted a reasonable country of origin inquiry.

Under the OECD Guidance, a downstream company such as the Company is expected to:

1. establish strong company management systems to ensure that existing due diligence and management systems of companies in the supply chain are structured for effective due diligence;
2. identify and assess risks in the supply chain relating to the extraction, consolidation, transport, trading, and export of conflict minerals from conflict-affected and high-risk areas; and
3. design and implement a strategy to respond to identified risks in order to prevent or mitigate adverse impacts.

The inquiry was designed to determine whether any of those conflict minerals originated in a Covered Country or are from recycled or scrap sources, as defined in the Rule.

The Company contacted each of its barrel suppliers, explaining the requirements of the Rule, its applicability to the Company, and requested that the barrel suppliers disclose to the Company their suppliers of tungsten in the steel used in the manufacturing of barrel hoops. The Company explained the requirements of the Rule and its applicability to the Company and requesting the steel suppliers certify that tungsten in the barrel hoops was recycled and if not, did not originate in a Covered Country. In support of that certification, the Company requested each supplier's basis for providing the certification.

After exercising reasonable due diligence as required by Rule 13p-1 of the Securities Exchange Act of 1934, as amended, the Company determined that tungsten was used in one or more of its products, and that tungsten is necessary to such product(s) functionality or production, but was unable to determine whether the tungsten used originated from the Democratic Republic of the Congo or an adjoining country that shares an internationally recognized border with the Democratic Republic of the Congo. On the basis of the due diligence measures described above, the Company has concluded in good faith that during this reporting period, the necessary Conflict Minerals contained in its products that originated or may have originated from the Covered Countries are DRC conflict undeterminable.

Below is a summary of the countries where the Conflict Minerals may have originated.

| Conflict Mineral | Countries of origin and other sources may include the following |
|------------------|--|
| Tungsten | Australia, Austria, Bolivia, Brazil, Burundi, Cambodia, Canada, China, Colombia, Germany, Indonesia, Japan, Mexico, Nigeria, Peru, Portugal, Russian Federation, Rwanda, South Africa, Spain, Thailand, United States, Vietnam and recycled or scrap sources |

This Conflict Minerals Report was not subjected to an independent private sector audit as such an audit was not required by paragraph (c)(1)(iv) of the instructions to Item 1.01 of Form SD.

As required by the Rule, the Company is providing a copy of this Form SD under the heading "Report on Conflict Minerals" on the Corporate Governance page of the Company's Investor Relations website at <http://ir.mgpingredients.com/governance.cfm>.

Inherent Limitations on Due Diligence Procedures

The Company's due diligence procedures can provide only reasonable, not absolute, assurance regarding the source and chain of custody of Conflict Minerals. Due diligence processes are based on the necessity of seeking data from direct suppliers and those suppliers seeking similar information within their supply chains to identify the original sources of Conflict Minerals. The Company also relies, to a large extent, on information collected and provided by third parties. Such sources of information may yield inaccurate or incomplete information.