



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

July 28, 2008

**Via U.S. Mail and Fax (913) 360-5729**

Mr. Robert Zonneveld  
Chief Financial Officer  
MGP Ingredients, Inc.  
100 Commercial Street, Box 130  
Atchison, Kansas 66002

**Re: MGP Ingredients, Inc.  
Form 10-K for the Fiscal Year Ended July 1, 2007  
Filed September 12, 2007**

**Form 10-Q for the Period Ended March 31, 2008  
Filed May 12, 2008  
File No. 0-17196**

Dear Mr. Zonneveld:

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

Sincerely,

/s/ Chris White

Chris White  
Branch Chief