



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 30, 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 reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Signatures, page 84

1. Please revise to identify and include the signature of your principal accounting officer or controller. Additionally, please have at least the majority of your board of directors sign the Form 10-K. See Form 10-K, General Instruction D(2)(a).

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.

Augustus C. Griffin  
MGP Ingredients, Inc.  
October 30, 2017  
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Please contact Jonathan Burr at (202) 551-5833 or Brigitte Lippmann at (202) 551-3713 with any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: T.J. Lynn  
General Counsel