

VIA EDGAR
United States Securities and Exchange Commission
Division of Corporation Finance
Washington, D.C. 20549

November 23, 2016

Re: Hostess Brands, Inc.

Registration Statement on Form S-3, as amended (Registration No. 333-214603)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Hostess Brands, Inc. (the "Registrant") hereby requests acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-214603), as amended, so that the Registration Statement becomes effective at 4:00 p.m., Eastern Time, on November 28, 2016, or as soon as practicable thereafter.

The Registrant acknowledges that (1) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; (2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and (3) the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

HOSTESS BRANDS, INC.

By: /s/ Thomas Peterson
Thomas Peterson
Executive Vice President, Chief Financial Officer