

MGP INGREDIENTS INC  
Form 8-K/A  
March 09, 2012  
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K/A  
(Amendment No. 2)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

March 9, 2012 (December 27, 2011)  
Date of Report (Date of earliest event reported)

MGP Ingredients, Inc.  
(Exact Name of Registrant as Specified in its Charter)

Kansas  
(State or other jurisdiction  
of incorporation)

0-17196  
(Commission  
File Number)

45-4082531  
(IRS Employer  
Identification #)

Cray Business Plaza  
100 Commercial Street  
Box 130  
Atchison, Kansas 66002  
(Address of Principal Executive Offices)(Zip Code)

(913) 367-1480  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

On December 28, 2011, MGP Ingredients, Inc. (the “Registrant”), filed a Form 8-K (the “Original 8-K”) to report that on December 27, 2011, MGPI of Indiana, LLC (“Purchaser”), a wholly-owned subsidiary of Registrant, closed its previously-announced acquisition of substantially all of the assets of Lawrenceburg Distillers Indiana, LLC (“Seller”) used or held for use by it in its alcohol beverage distillery business, which produces customized and premium grade whiskeys, gin, and grain neutral spirits, and related bulk barrel storage facilities, blending operations and a tank farm, all located in Greendale and Lawrenceburg, Indiana, and a grain elevator operation in Rushville, Indiana (the “Distillery Business”). Purchaser also assumed certain specified liabilities described in the Asset Purchase Agreement, dated October 20, 2011, between Purchaser, Seller and Angostura US Holdings Limited.

The purpose of this amendment to the Original 8-K is to provide the historical financial statements of Seller's Distillery Business required by Item 9.01(a) of Form 8-K and the pro forma financial information required by Item 9.01(b) of Form 8-K, which information was excluded from the Original 8-K in reliance upon Item 9.01(a)(4) and Item 9.01(b)(2) of Form 8-K.

A previously-filed Amendment No. 1 was inadvertently filed by the financial printer on March 2, 2012. The Company filed a Form 8-K on March 2, 2012 reporting the unauthorized filing under Item 8.01 and stated that Amendment No. 1 might be incomplete or inaccurate. The Company's request that Amendment No. 1 be withdrawn was denied by the Commission. The principal differences in this Amendment No. 2 as compared to Amendment No. 1, all of which are found in Exhibit 99.3, are (or result from) the following: (i) the pro forma condensed combined balance sheet as of September 30, 2011 is presented in a different format and the pro forma adjustments for deferred income taxes and other non-current liabilities included therein have been revised, (ii) the pro forma adjustments for selling, general and administrative expenses, bargain purchase gain and provision for income taxes reported in the pro forma condensed combined statement of operations for the period ended June 30, 2011 have been revised, and (iii) notes 2 and 3 have been revised. In addition, Amendment No. 2 includes Exhibit 23.1, Consent of Independent Registered Public Accounting Firm.

Item 9.01.Financial Statements and Exhibits.

(a)Financial Statements of Business Acquired

The audited carve-out financial statements of Seller for the Distillery Business as of December 31, 2010 and for the year ended December 31, 2010 and accompanying notes thereto are included as Exhibit 99.1 hereto and are incorporated herein by reference.

The unaudited carve-out financial statements of Seller for the Distillery Business as of September 30, 2011 and for the nine months ended September 30, 2011 and 2010 and accompanying notes thereto are included as Exhibit 99.2 hereto and are incorporated herein by reference.

(b) Pro Forma Financial Information

The following Unaudited Pro Forma Condensed Combined Financial Statements required pursuant to Item 9.01(b) of Form 8-K are included as Exhibit 99.3 hereto and are incorporated herein by reference:

(i)Unaudited Pro Forma Condensed Combined Balance Sheet as of September 30, 2011;

(ii)Unaudited Pro Forma Condensed Combined Statement of Operations for the fiscal year ended June 30, 2011 and for the three months ended September 30, 2011; and

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(iii) Notes to the Unaudited Pro Forma Condensed Combined Financial Statements.

(d)

Exhibits

Exhibit

No.

Description

|       |   |
|-------|---|
| 23.1* | Consent of Independent Registered Public Accounting Firm  |
| 99.1* | Audited financial carve-out statements of Seller for the Distillery Business as of December 31, 2010 and for the year ended December 31, 2010 and accompanying notes thereto.   |
| 99.2* | Unaudited financial carve-out statements of Seller for the Distillery Business as of September 30, 2011 and for the nine months ended September 30, 2011 and 2010 and accompanying notes thereto.                       |
| 99.3* | Unaudited Pro Forma Combined Financial Statements as of September 30, 2011 and for the fiscal year ended June 30, 2011 and for the three months ended September 30, 2011, respectively, and accompanying notes thereto. |

\* Filed herewith

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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 undersigned hereunto duly authorized.

MGP INGREDIENTS, INC.  
(Registrant)

March 9, 2012

By:

/s/ Timothy W. Newkirk  
Timothy W. Newkirk, President and  
Chief Executive Officer