

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

DIVISION OF CORPORATION FINANCE

September 13, 2024

Ellen R. Gordon Chairman of the Board and Chief Executive Officer Tootsie Roll Industries, Inc. 7401 South Cicero Avenue Chicago, IL 60629

> Re: Tootsie Roll Industries, Inc. Definitive Proxy Statement on Schedule 14A Filed March 25, 2024 File No. 001-01361

Dear Ellen R. Gordon:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Disclosure Review Program