

Mail Stop 3561

July 29, 2008

By Facsimile and U.S. Mail

Robert P. Ingle
Chief Executive Officer
Ingles Markets, Incorporated
2913 U.S. Hwy. 70 West
Black Mountain, NC 28711

**Re: Ingles Markets, Incorporated
Form 10-K for Fiscal Year Ended September 29, 2007
Filed November 28, 2007
File No. 000-14706**

Dear Mr. Ingle:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Reviewer