



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 19, 2017

Ronald B. Freeman  
Chief Financial Officer  
Ingles Markets, Incorporated  
2913 U.S. Hwy. 70 West  
Black Mountain, NC 28711

**Re: Ingles Markets, Incorporated**  
**Form 10-K for the Fiscal Year Ended September 24, 2016**  
**Filed December 16, 2016**  
**File No. 0-14706**

Dear Mr. Freeman:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Patricia E. Jackson  
Controller