

Mail Stop 3561

October 20, 2009

Via Fax & U.S. Mail

Mr. Mark M. Ham IV
Chief Financial Officer
1385 Collier Road NW
Atlanta, Georgia 30318

Re: Cagle's, Inc.
Form 10-K for the year ended March 28, 2009
Filed June 17, 2009
File No. 001-07138

Dear Mr. Ham:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(404) 355-9326