

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