

Mail Stop 3561

November 28, 2006

Mr. Robert P. Ingle
Chief Executive Officer
Ingles Markets, Incorporated
P. O. Box 6676
Asheville, North Carolina 28816

**Re: Ingles Markets, Incorporated
Form 10-K for the Fiscal Year Ended September 24, 2005
Filed December 8, 2005**

**Form 10-Q for the Fiscal Quarter Ended June 24, 2006
Filed July 31, 2006**

File No. 0-14706

Dear Mr. Ingle:

We have completed our review of the above filings and have no further comment at this time.

Sincerely,

Michael Moran
Accounting Branch Chief