

Mail Stop 3561

May 19, 2008

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

**Re: Ingles Markets, Incorporated
Definitive Proxy Statement filed on Schedule 14A
Filed January 8, 2008
File No. 0-14706**

Dear Mr. Ingle:

We have completed our review of your definitive proxy statement filed on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director