

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