



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 15, 2018

Ronald B. Freeman
Chief Financial Officer
Ingles Markets, Incorporated
2913 U.S. Hwy. 70 West
Black Mountain, NC 28711

Re: Ingles Markets, Incorporated
Form 10-K for the Fiscal Year Ended September 30, 2017
Filed December 6, 2017
File No. 0-14706

Dear Mr. Freeman:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

1. Reference is made to your letter dated April 17, 2017. The responses to comments one through five state that you will add or modify disclosures beginning in Form 10-K for the fiscal year ended September 30, 2017. It appears no additions or modifications were made in response to these comments. Please explain why or tell us where to find the changes.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

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You may contact Adam Phippen, Staff Accountant, at (202) 551-3336, Donna Di Silvio, Staff Accountant, at (202) 551-3202 or me at (202) 551-3344 with any questions.

Sincerely,

/s/ William H. Thomp

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Patricia E. Jackson
Controller