

Mail Stop 3561

July 25, 2008

*Via U.S. Mail and facsimile (919) 774-3329*

Peter J. Sodini  
Chief Executive Officer  
The Pantry, Inc.  
P.O. Box 1410  
1801 Douglas Drive  
Sanford, NC 27331-1410

**Re: The Pantry, Inc.  
Response filed June 6, 2008  
Form 10-K for Fiscal Year Ended September 27, 2007  
Filed November 26, 2007  
Form 10-Q for Fiscal Quarter Ended December 27, 2007  
Filed February 5, 2008  
Form 10-Q for Fiscal Quarter Ended March 27, 2008  
Filed May 6, 2008  
File No. 0-25813**

Dear Mr. Sodini:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director