



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-3561

August 3, 2010

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

Terrance M. Marks  
President and Chief Executive Officer  
The Pantry, Inc.  
P.O. Box 8019  
305 Gregson Drive  
Cary, North Carolina 27511

**Re: The Pantry, Inc.**  
**Form 10-K for the Fiscal Year Ended September 24, 2009**  
**Filed December 8, 2009**  
**Proxy Statement on Schedule 14A**  
**Filed January 22, 2010**  
**File No. 000-25813**

Dear Mr. Marks:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director