



You Get A Lot More. You Pay A Lot Less

0820

Robert P. Ingle
Chairman of the Board

Vaughn C. Fisher
President

Via Facsimile and Overnight Courier

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Re: Ingles Markets, Incorporated
File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities and Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the above-referenced order, we submit on behalf of Robert P. Ingle and Brenda S. Tudor, the Principal Executive Officer and Principal Financial Officer of Ingles Markets, Incorporated, respectively, the Statements Under Oath Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please file-stamp the enclosed hard copy of this correspondence and return it to me in the self-addressed stamped return envelope provided. If you have any questions regarding this filing, please contact the undersigned at (828) 669-2941.

Very truly yours,

Brenda S. Tudor
Vice President of Finance, Chief Financial Officer

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Related to Exchange Act Filings

I, Brenda S. Tudor, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Ingles Markets, Incorporated, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended September 29, 2001 of Ingles Markets,;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Ingles Markets, Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Brenda S. Tudor
 Brenda S. Tudor
 Vice President - Finance
 Chief Financial Officer
 (Principal Financial Officer)
 August 13, 2002

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State of North Carolina
County of Buncombe

Subscribed and sworn to before me this 13th day of August, 2002.

Heather Laws
Notary Public

My Commission Expires: Nov. 13, 2004