

INGLES MARKETS INC
Form 8-K
March 02, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) March 2, 2012

INGLES MARKETS, INCORPORATED

(Exact name of registrant as specified in its charter)

North Carolina
(State or other jurisdiction

of incorporation)

0-14706
(Commission

File Number)

56-0846267
(IRS Employer

Identification No.)

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P.O. Box 6676,
Asheville, NC
(Address of principal executive offices)
Registrant's telephone number, including area code (828) 669-2941

28816
(Zip Code)

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01. Changes in Registrant's Certifying Accountant.

Ernst & Young LLP (E&Y) was previously the independent registered public accounting firm for Ingles Markets, Inc. On February 27, 2012, that firm was dismissed and Deloitte & Touche LLP was engaged as principal accountant. The decision to change accountants was approved by the Audit Committee and the Executive Committee of the Board of Directors.

During the two fiscal years ended September 24, 2011 and September 25, 2010, and during the subsequent interim period through February 27, 2012, there were no (1) disagreements with E&Y on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements if not resolved to their satisfaction would have caused them to make reference in connection with their opinion to the subject matter of the disagreement, or (2) reportable events, as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The audit reports of E&Y on the consolidated financial statements of Ingles Markets, Inc. as of and for the years ended September 24, 2011 and September 25, 2010, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. A letter from E&Y addressed to the Commission stating whether it agrees with the above statements is filed as Exhibit 16.1 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits.

Exhibit No.	Description
16.1	Letter dated March 2, 2012 from Ernst & Young LLP to the Securities and Exchange Commission

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

March 2, 2012

INGLES MARKETS, INCORPORATED

By: /s/ Ronald B. Freeman
Ronald B. Freeman
Chief Financial Officer