



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 8, 2007

Ms. Glenda Chamberlain
Executive Vice President and
Chief Financial Officer
Whole Foods Market, Inc.
550 Bowie St.
Austin, TX 78703

**Re: Whole Foods Market, Inc.
Form 10-K for the Fiscal Year Ended September 24, 2006
Filed December 8, 2006
File No. 0-19797**

Dear Ms. Chamberlain:

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

Sincerely,

William Choi
Branch Chief