

Mail Stop 3561

October 9, 2009

John P. Mackey  
Chairman and Chief Executive Officer  
Whole Foods Market, Inc.  
550 Bowie St.  
Austin, Texas 78703

**Re: Whole Foods Market, Inc.  
Form 10-K for Fiscal Year Ended September 28, 2008  
Filed November 26, 2008  
File No. 000-19797**

Dear Mr. Mackey:

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