

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