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August 16, 2002

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AUG 19 2002

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

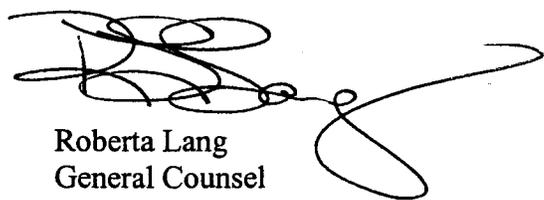
Re: Whole Foods Market, Inc. Sworn Statements of Principal Executive
Officer and Principal Financial Officer

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's Order No. 4-460,
enclosed please find the certifications from John Mackey, principal executive
officer, and Glenda Flanagan, principal financial officer, of Whole Foods
Market, Inc.

Please acknowledge receipt of the enclosed by file-stamping the enclosed
copy of this letter and each copy of the enclosures to this letter and returning
them to my attention in the enclosed envelope. Please contact me at (512)
477-5566 x1030 if you have any questions.

Very truly yours,



Roberta Lang
General Counsel
Whole Foods Market, Inc.

Enclosures



01 N. Lamar
uite 300
ustin, TX 78703
12.477.4455 phone
12/477.1301 fax
www.wholefoodsmarket.com

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Glenda Flanagan, Chief Financial Officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Whole Foods Market, Inc., 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 a 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":
 - Whole Foods Market, Inc.'s fiscal year 2001 Annual Report on Form 10-K filed with the Commission on December 20, 2001;
 - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Whole Foods Market, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - Any amendments to any of the foregoing.

Glenda Flanagan
Glenda Flanagan
Chief Financial Officer

Date: August 16, 2002

Subscribed and sworn to
before me this 16 day of
August 2002.

Julie Merrill
Notary Public

My Commission Expires:
May 12, 2004



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