

October 31, 2005

Mr. Jonathan G. Katz, Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: File Number S7-08-05 – Accelerated Deadlines for Filing Periodic Reports

Dear Mr. Katz:

We are pleased to respond to the request for comment by the Securities and Exchange Commission (the "Commission") on the proposed rule contained in Release Nos. 33-8617 and 34-52491, "Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports." This proposed rule would modify periodic reporting deadlines so that only large accelerated filers, defined in the rule as those companies with common equity held by non-affiliates of \$700 million or more, would become subject to the final accelerated filing requirement that annual reports on Form 10-K be filed within 60 days after fiscal year-end. We believe this final acceleration should not be implemented, and that the current filing deadline of 75 days after fiscal year end be maintained for all filers.

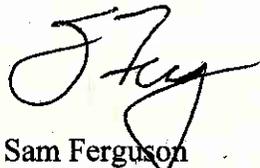
Disclosure requirements for public companies have increased significantly in both volume and depth of disclosure over recent years. Additionally, compliance and certification requirements under the Sarbanes-Oxley Act have resulted in increased layers of review of our disclosures as well as significant increases in the documentation and testing of reviews. Preparation and review of quality and meaningful disclosures in this environment takes significant time and coordination among our accounting and financial reporting teams, management teams, legal counsel, disclosure committee and Audit Committee. Coordination with and time spent by our independent auditors has also increased as a result of the above factors.

We also believe that providing timely information to investors and the markets is important. However, we believe that the proposed 60 day filing deadline would reduce the quality of disclosures and increase the chance that filings would include errors by reducing the time allowed for preparation and review of an increasing number of disclosures. We believe that the rules requiring additional Form 8-K disclosure and acceleration of filing date adopted last year have been effective in improving the timely disclosure of material corporate events.

In the proposed rule, the Commission expresses the belief that by virtue of their size, companies that are proposed large accelerated filers are more likely than smaller companies to have a well-developed infrastructure and financial reporting resources to support further acceleration of the annual report deadline. Large companies generally also have more diversity and complexity in their operations, resulting in increased disclosure requirements and time required to develop these disclosures. We believe the Commission should give more consideration to these factors when implementing this rule.

In conclusion, we request that the Commission maintain the current 75 day filing deadline for annual reports to help ensure that all filers have the appropriate amount of time to develop quality and accurate disclosures. We appreciate the opportunity to comment on the proposed rule.

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Ferguson', written in a cursive style.

Sam Ferguson  
Vice President – Controller  
Whole Foods Market, Inc.