



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

May 23, 2006

Ms. Glenda Flanagan Chamberlain  
Chief Financial Officer  
Whole Foods Market, Inc.  
550 Bowie St.  
Austin, Texas 78703

**Re: Whole Foods Market, Inc.  
Form 10-K for Fiscal Year Ended September 25, 2005, as amended  
Filed December 8, 2005 and January 11, 2006  
Forms 10-Q for Fiscal Quarters Ended  
January 15, 2006 and April 9, 2006  
Filed February 24, 2006 and May 19, 2006  
Response Letter Dated May 11, 2006  
File No. 0-19797**

Dear Ms. Chamberlain:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

William Choi  
Branch Chief