



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 8, 2007

Ms. Glenda Chamberlain  
Executive Vice President and  
Chief Financial Officer  
Whole Foods Market, Inc.  
550 Bowie St.  
Austin, TX 78703

**Re: Whole Foods Market, Inc.  
Form 10-K for the Fiscal Year Ended September 24, 2006  
Filed December 8, 2006  
File No. 0-19797**

Dear Ms. Chamberlain:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief