

December 1, 2014

**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: Whole Foods Market, Inc.
Incoming letter dated October 23, 2014

The proposal asks the board to amend Whole Foods Market's governing documents to allow shareholders to make board nominations under the procedures set forth in the proposal.

There appears to be some basis for your view that Whole Foods Market may exclude the proposal under rule 14a-8(i)(9). You represent that matters to be voted on at the upcoming stockholders' meeting include a proposal sponsored by Whole Foods Market to amend Whole Foods Market's bylaws to allow any shareholder owning 9% or more of Whole Foods Market's common stock for five years to nominate candidates for election to the board and require Whole Foods Market to list such nominees with the board's nominees in Whole Foods Market's proxy statement. You indicate that the proposal and the proposal sponsored by Whole Foods Market directly conflict. You also indicate that inclusion of both proposals would present alternative and conflicting decisions for the stockholders and would create the potential for inconsistent and ambiguous results. Accordingly, we will not recommend enforcement action to the Commission if Whole Foods Market omits the proposal from its proxy materials in reliance on rule 14a-8(i)(9).

Sincerely,

Evan S. Jacobson
Special Counsel