

Mail Stop 3561

October 2, 2006

Mr. Howard Lester
Chief Executive Officer
c/o Mr. Seth Jaffe
General Counsel
Williams-Sonoma, Inc.
3250 Van Ness Avenue
San Francisco, CA 94109

**Re: Williams-Sonoma, Inc.
Form 10-K for the Fiscal Year Ended January 29, 2006
Filed April 7, 2006
Form 8-K
Filed July 11, 2006
Response letter dated September 14, 2006
File No. 1-14077**

Dear Mr. Lester:

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

Sincerely,

William Choi
Branch Chief