

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