

Mail Stop 3561

August 29, 2008

W. Howard Lester
Chairman and Chief Executive Officer
Williams-Sonoma, Inc.
3250 Van Ness Avenue
San Francisco, CA 94109

Re: Williams-Sonoma, Inc.
Form 10-K for Fiscal Year Ended February 3, 2008
Filed April 3, 2008
File No. 001-14077

Dear Mr. Lester:

We have completed our review of your Form 10-K for the fiscal year ended February 3, 2008 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director