



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 12, 2010

Sharon L. McCollam  
Executive Vice President,  
Chief Operating and Chief Financial Officer  
Williams-Sonoma, Inc.  
3250 Van Ness Avenue  
San Francisco, CA 94109

**Re: Williams-Sonoma, Inc.**  
**Form 10-K for Fiscal Year Ended February 1, 2009**  
**Filed April 2, 2009**  
**File No. 1-14077**

Dear Ms. McCollam:

We have completed our review of your Form 10-K for the fiscal year ended February 1, 2009 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director