

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

April 30, 2019

Julie Whalen Chief Financial Officer Williams Sonoma Inc 3250 Van Ness Avenue San Francisco, CA 94109

> Re: Williams Sonoma Inc Form 8-K filed March 20, 2019 File No. 001-14077

Dear Ms. Whalen:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

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Non-GAAP Reconciliations, page 8

1. Please tell us your consideration of the guidance in the answer to Question 102.10 of the Non-GAAP Financial Measures section of our Compliance Disclosure and Interpretations related to your presentation of full non-GAAP income statements.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

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You may contact Tony Watson, Accountant, at (202) 551-3318 or Donna Di Silvio, Accountant, at (202) 551-3202 with any questions.

Sincerely,

Division of Corporation Finance Office of Consumer Products