



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2024

Jeremy Brooks  
Chief Accounting Officer  
Williams-Sonoma, Inc.  
3250 Van Ness Avenue  
San Francisco, CA 94109

**Re: Williams-Sonoma, Inc.**  
**Form 10-K for Fiscal Year Ended January 29, 2023**  
**File No. 001-14077**

Dear Jeremy Brooks:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services