

87-08-05-5

WILLIAMS-SONOMA, INC.3250 Van Ness Avenue
San Francisco, CA 94109
415/421-7900

September 19, 2005

Mr. Donald Nicolaisen
Chief Accountant
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Acceleration of Periodic Report Filing Dates

Dear Mr. Nicolaisen:

Williams-Sonoma, Inc. requests that the Securities and Exchange Commission (the "SEC") indefinitely postpone the implementation of the final phase of its rule regarding the Acceleration of Periodic Report Filing Dates (the "Rule").

We commend the SEC's efforts to ensure that quality information is provided to investors on a timely basis. However, we believe that the implementation of the final phase of the Rule to condense the filing deadlines of quarterly and annual filings to 35 days and 60 days from period-end, respectively, would reduce the quality of disclosures in periodic filings.

Management of public reporting entities is under continual pressure to comply with the disclosure requirements in connection with Section 404 of the Sarbanes-Oxley Act of 2002 and the Management's Discussion and Analysis Interpretive Release (the "Interpretive Release"), which among other things requires more precise estimates in financial statements. Section 404 of the Sarbanes Oxley Act requires us, along with our attorneys and our independent accountants, to continue to spend significant amounts of time and resources documenting, testing, assessing the effectiveness of, and reporting on our internal controls on a quarterly and annual basis. As the individuals involved with the analysis and documentation of financial information are also the individuals involved with ensuring the compliance with the requirements of Section 404 of the Sarbanes-Oxley Act, it has proven difficult to complete all of these requirements for each filing within the deadlines currently in effect. Further acceleration of the filing deadlines will put undue pressure on management, which could result in diminished information for our shareholders and an increased risk that the information may contain errors.

Additionally, in response to the Interpretive Release, we have dedicated ourselves to performing thorough data analyses of all of our financial information and subjecting the data to a detailed review process by our management team. Due to this, the time needed

to prepare the disclosures in our periodic filings has increased. Conversely, however, the time permitted to file these periodic documents has decreased. This has caused us to reduce the amount of time allocated to the overall process, specifically the time given to management to conduct the review process. We are concerned that subjecting these disclosures to further filing acceleration would create undue risk to us by further reducing the analysis and review time by management. This would diminish the quality of the information in our public disclosures and further subject the information to potential error, thereby negating any benefit gained by the investors from the accelerated timeline.

We agree the implementation of the Rule would result in the delivery of information to investors on a more timely basis. For the reasons stated above, however, we believe that the benefit realized from providing investors with more timely information does not outweigh the risk that the quality of disclosures may be diminished and may potentially contain errors. Due to this, we respectfully ask that the SEC consider the indefinite postponement of the final phase in of the Rule.

If you have any questions, please feel free to contact me at (415) 616-8775.

Sincerely,



Sharon McCollam
Executive Vice President, Chief Financial Officer
Williams-Sonoma, Inc.