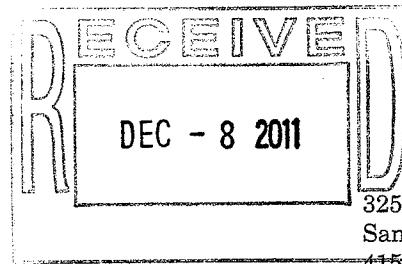


WILLIAMS-SONOMA, INC.



3250 Van Ness Avenue
San Francisco, CA 94109
415/421-7900

December 6, 2011

Office of the Secretary
Public Company Accounting Oversight Board
166 K Street, N.W.
Washington, D.C. 20006-2803

Re: **PCAOB Rulemaking Docket Matter No. 37**
Concept Release on Auditor Independence and Audit Firm Rotation

Ladies and Gentlemen:

Williams-Sonoma, Inc. is a specialty retailer of high-quality products for the home. These products representing seven distinct merchandise strategies – Williams-Sonoma (cookware and wedding registry), Pottery Barn (furniture and bridal registry), Pottery Barn Kids (kid’s furniture and baby registry), PBteen (girls’ bedding and boys’ bedding), West Elm (modern furniture and room decor), Williams-Sonoma Home (luxury furniture and cashmere throws) and Rejuvenation (lighting and hardware) – are marketed through 592 stores, seven direct mail catalogs and six e-commerce websites.

We are submitting this letter in response to the Public Company Accounting Oversight Board’s (the “PCAOB”) *Concept Release on Auditor Independence and Audit Firm Rotation* dated August 16, 2011. We strongly believe that mandatory auditor rotation will not serve to improve auditor independence, auditor objectivity and auditor professional skepticism, and, therefore, should not be required.

A brief summary of our primary arguments against mandatory auditor rotation is as follows:

- There is no empirical evidence that links the length of client-auditor relationships and any audit deficiencies, audit failures, PCAOB inspection findings or material misstatements.
- Extensive historical knowledge and perspective that is required of auditors will be lost, resulting in a reduction in audit quality, efficiency and effectiveness.
- The likelihood of material misstatements and audit failures in the first several years will increase dramatically.
- Increased costs are guaranteed:
 - New auditors will require additional resources and time to perform the audit in the first year or two of the new engagement.

WILLIAMS-SONOMA, INC.

3250 Van Ness Avenue
San Francisco, CA 94109
415/421-7900

- Consents from and other required consultations with the prior auditors will result in duplicative costs to registrants.
- Registrants will never see any reduction in fees due to the benefit of the auditors' "learning curve" over time.
- Registrants will incur incremental costs if registrants are mandated to consider and select new auditors on a required timetable.
- PCAOB auditing standards and other practices (i.e. inspections) and the rules and regulations of the Securities and Exchange Commission provide sufficient requirements and guidance to ensure auditor objectivity and professional skepticism. In addition, required rotation of the lead audit engagement partner every five years provides a fresh look and a new perspective.
- The authority of the Audit Committee will be lessened---auditor selection will become a perfunctory process, rather than an annual assessment of the auditors and the quality of the work performed.

We also note that that on November 30, 2011, the European Commission (the "EC") issued proposals that would require mandatory audit firm rotation every six years. The PCAOB should strongly resist any urge to jump on the European bandwagon. The EC's own analysis states that costs will increase substantially and the benefits are hard to quantify. The EC states:

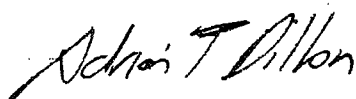
"...the rotation of audit firms will entail additional costs for both, audited entities and audit firms."

The EC further states that:

"In terms of benefits, also difficult to quantify, the proposals will enable higher quality audits and more confidence."

Thank you for providing a forum for us to present our views on this important topic.

Sincerely,



Adrian T. Dillon
Chairman of the
Audit and Finance Committee



Sharon L. McCollam
Executive Vice President,
Chief Operating and Chief Financial Officer