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February 1, 2008

By U.S. Mail and facsimile to (202) 772-9204

Ms. Ellie Quarles
Special Counsel
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3561

Re: The Williams Companies, Inc.
Definitive 14A
Filed April 10, 2007
File No. 1-4174

Dear Ms. Quarles:

This letter is to further clarify our December 26, 2007 response to your comment letter dated December 11, 2007, regarding the definitive proxy statement of The Williams Companies, Inc. ("Williams") for the fiscal year ended December 31, 2006.

Material Elements of the Executive Compensation Program, page 15

The compensation data of our comparator group is the primary market data used by Williams when benchmarking the competitive pay of its named executive officers. Aggregate market data obtained from recognized third party executive compensation survey companies (e.g. Towers Perrin, Mercer, Hewitt) is used only as validation of the comparator group market data. Williams typically obtains a range of the annual revenues of the companies whose data is included in the aggregate analysis provided by the third party survey, but the identities of the specific companies included in the survey are not disclosed.

As shared previously, the 21 companies in the comparator group used for 2006 were:

- The AES Corp.
 - Anadarko Petroleum Corp.
 - Ashland Inc.
 - CMS Energy Corp.
 - Constellation Energy Grp. Inc.
 - Devon Energy Corp.
 - Dominion Resources Inc.
 - Halliburton Co.
 - Hess Corp.
 - Keyspan Corp.
 - Murphy Oil Corp.
 - Occidental Petroleum Corp.
 - Plains All American Pipeline LP
 - Reliant Energy Inc.
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- Duke Energy Corp.
- Dynegy Inc.
- El Paso Corp.
- Enterprise Products Partner LP
- Schlumberger Ltd.
- Sempra Energy
- Sunoco Inc.

As previously stated, in future filings we will disclose the companies in our comparator group. If, in the future third party market survey data becomes materially relevant to our pay benchmarking process, we will disclose a general description of the types of companies included in the surveys (e.g., range of annual revenues or other descriptor).

The company acknowledges that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to comments do not foreclose the commission from taking action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions about the responses included herein, please do not hesitate to let me know.

Sincerely,

/s/ Jim Bender

James J. Bender