

March 13, 2008

Ellis E. Cousens  
Executive Vice President and Chief Financial & Operations Officer  
John Wiley & Sons, Inc.  
111 River Street  
Hoboken, NJ 07030

Re: **John Wiley & Sons, Inc.**  
**Commission file number: 1-11507**  
**Form 10-K: For the fiscal year ended April 30, 2007**

Dear Mr. Cousens:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief