



DIVISION OF
CORPORATION FINANCE

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

June 8, 2021

John Kritzmacher
Executive Vice President and Chief Financial Officer
John Wiley & Sons, Inc.
111 River Street
Hoboken, New Jersey 07030

Re: John Wiley & Sons, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2020
Filed June 26, 2020
Form 8-K filed March 4, 2021
File No. 001-11507

Dear Mr. Kritzmacher:

We have completed our review of your filings. 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 Manufacturing