



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 20, 2006

By Facsimile and U.S. Mail

Mr. William D. Perez  
Chief Executive Officer  
WM.Wrigley Jr. Company  
410 North Michigan Avenue  
Chicago, IL 60611

**Re: WM.Wrigley Jr. Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed February 16, 2006**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2006**  
**Filed August 9, 2006**  
**File No. 001-00800**

Dear Mr. Perez:

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

Sincerely,

Jill Davis  
Branch Chief