



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