

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

April 3, 2024

Christina Van Tassell 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, 2023 File No. 001-11507

Dear Christina Van Tassell:

We have completed our review of your filing. 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