



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 17, 2009

Mr. Mark R. Belgya  
Vice President and Chief Financial Officer  
The J.M. Smucker Company  
One Strawberry Lane  
Orrville, Ohio 44667-0280

**Re: The J. M. Smucker Company**  
**Form 10-K for the Fiscal Year Ended April 30, 2009**  
**Filed June 26, 2009**  
**File No. 001-05111**

Dear Mr. Belgya,

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

Sincerely,

Karl Hiller  
Branch Chief