

DUNCAN FRED A
Form 4
June 14, 2006

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
DUNCAN FRED A

(Last) (First) (Middle)

ONE STRAWBERRY LANE

(Street)

ORRVILLE, OH 44667-0280

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
SMUCKER J M CO [SJM]

3. Date of Earliest Transaction (Month/Day/Year)
06/12/2006

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)
Vice President

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V	Amount or Price		
Common Shares	06/12/2006		F		2,099 (1)	D	
Common Shares	06/13/2006		A		8,135 (2)	A	
Common Shares	06/13/2006		F		2,517 (1)	D	
Common Shares					4,430.312 (3)	I	by 401(k)
Common Shares					7,350.1874	I	by ESOP

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned (Instr. 3 and 4)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
DUNCAN FRED A ONE STRAWBERRY LANE ORRVILLE, OH 44667-0280			Vice President	

Signatures

M. Ann Harlan,
POA 06/14/2006

__Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Smucker common shares withheld by the Company to satisfy tax liability upon the vesting of restricted common shares, pursuant to The J. M. Smucker Company 1998 Equity and Performance Incentive Plan.
Restricted shares granted pursuant to The J. M. Smucker Company 1998 Equity and Performance Incentive Plan generally become unrestricted upon the fourth anniversary of the grant date. The Plan, as amended, also provides that restricted shares will become unrestricted when a participant attains the age of 60 and the participant has at least 10 years of service with the Company.
- (2) unrestrictd upon the fourth anniversary of the grant date. The Plan, as amended, also provides that restricted shares will become unrestricted when a participant attains the age of 60 and the participant has at least 10 years of service with the Company.
- (3) Reflects holdings in the 401(k) plan, which were not previously reported.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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