



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

DIVISION OF  
CORPORATION FINANCE

April 26, 2017

Via E-mail

Lawrence E. Kurzius  
Chairman and Chief Executive Officer  
McCormick & Company, Incorporated  
18 Loveton Circle  
Sparks, Maryland 21152

**Re: McCormick & Company, Incorporated**  
**Form 10-K for the Fiscal Year Ended November 30, 2016**  
**Filed January 25, 2017**  
**File No. 1-14920**

Dear Mr. Kurzius:

We refer you to our comment letter dated March 23, 2017, regarding business contacts with Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance