



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