



DIVISION OF
CORPORATION FINANCE

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

April 1, 2021

Michael R. Smith
Chief Financial Officer
McCormick & Company, Incorporated
24 Schilling Road, Suite 1
Hunt Valley, Maryland 21031

Re: McCormick & Company, Incorporated
Form 10-K for the Fiscal Year Ended November 30, 2020
Filed January 28, 2021
File No. 001-14920

Dear Mr. Smith:

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