



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2024

Mike Smith  
Executive Vice President and Chief Financial Officer  
McCORMICK & COMPANY, INCORPORATED  
18 Loveton Circle,  
Sparks, Maryland 21152

**Re: McCORMICK & COMPANY, INCORPORATED**  
**Form 10-K for the Fiscal Year Ended November 30, 2022**  
**Filed January 26, 2023**  
**File No. 001-14920**

Dear Mike Smith:

We have completed our review of your filings. 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