



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