

Mail Stop 3561

May 2, 2007

Via U.S. Mail

Mr. Matthew H. Paull
Chief Financial Officer
McDonald's Corporation
McDonald's Plaza
Oak Brook, Illinois 60523

**RE: McDonald's Corporation
Form 10-K for the year ended December 31, 2006
Filed February 26, 2007
File No. 001-05231**

Dear Mr. Paull:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief