



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2021

Catherine Hoovel  
Chief Accounting Officer  
McDonald's Corporation  
110 North Carpenter Street  
Chicago, Illinois 60607

**Re: McDonald's Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**Filed February 23, 2021**  
**File No. 001-05231**

Dear Ms. Hoovel :

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 Trade & Services