



DIVISION OF
CORPORATION FINANCE

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

November 23, 2022

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

Re: McDonald's Corporation
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 24, 2022
Form 10-Q for the Quarter Ended June 30, 2022
Filed August 4, 2022
File No. 001-05231

Dear Catherine Hoovel:

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 Trade & Services