



DIVISION OF
CORPORATION FINANCE

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

October 6, 2022

John G. Morikis
Chairman and Chief Executive Officer
Sherwin-Williams Co.
101 West Prospect Avenue
Cleveland, OH 44115

Re: Sherwin-Williams Co.
Definitive Proxy Statement on Schedule 14A
Filed March 9, 2022
File No. 001-04851

Dear John G. Morikis:

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
Disclosure Review Program