



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