



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

March 27, 2012

Denise A. Horne
McDonald's Corporation
denise_horne@us.mcd.com

Re: McDonald's Corporation
Incoming letter dated March 14, 2012

Dear Ms. Horne:

This is in response to your letter dated March 14, 2012 concerning the shareholder proposal that John Harrington submitted to McDonald's. On March 14, 2012, we issued our response expressing our informal view that we could not concur with your view that McDonald's may exclude the proposal from its proxy materials for its upcoming annual meeting.

We received your letter after we issued our response. After reviewing the information contained in the letter, we find no basis to reconsider our position.

Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Ted Yu
Senior Special Counsel

Enclosure

cc: Sanford J. Lewis
sanfordlewis@strategiccounsel.net



Denise A. Horne
Corporate Vice President
Associate General Counsel
Assistant Secretary
2915 Jorie Boulevard
Oak Brook, IL 60523
(630) 623-3154
email: denise_horne@us.mcd.com

Rule 14a-8(i)(10)

March 14, 2012

BY ELECTRONIC MAIL

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549
shareholderproposals@sec.gov

Re: Shareholder Proposal Submitted by John Harrington (the "Proponent")

Ladies and Gentlemen:

I am writing to respond briefly to the letter submitted to the staff yesterday by Sanford J. Lewis, as representative of the Proponent. The letter suggests that, if an "assessment of the impacts of public concerns and evolving public policy on the company's finances and operations," including an assessment of the Company's marketing practices, is considered to be the primary focus of the Proposal, then the Proposal is not excludable under Rule 14a-8(i)(10). As I pointed out in my letter of March 9, however, the Company already provides voluminous public disclosure of the manner in which it has addressed and is addressing, in its menu choices and its marketing, increased public and consumer interest in childhood nutrition and individual health and well-being.

The nature and extent of these public disclosures are detailed in my letter of January 24 and, with respect to the Company's marketing practices in particular, in my supplemental letter of February 9. Accordingly, whether the focus of the Proposal is an assessment of the Company's policy responses to concerns about childhood nutrition or an assessment of the Company's responses on the Company's finances and operations, the Company has already provided the requested information in its existing public disclosures, and therefore the Proposal is excludable under Rule 14a-8(i)(10).

Sincerely,

A handwritten signature in cursive script that reads "Denise A. Horne".

Denise A. Horne
Corporate Vice President, Associate General
Counsel and Assistant Secretary

cc: John Harrington
Sanford Lewis
Alan L. Dye
Hogan Lovells