



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 14, 2007

By Facsimile and U.S. Mail

Mr. Francis A. Contino
Chief Financial Officer
McCormick & Company, Incorporated
18 Loveton Circle, P. O. Box 6000
Sparks, MD 21152-6000

**Re: McCormick & Company, Incorporated
Form 10-K for the Fiscal Year Ended November 30, 2006
Filed January 29, 2007
Response Letter Dated June 5, 2007
File No. 001-14920**

Dear Mr. Contino:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief