



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET, N.E.  
WASHINGTON, D.C. 20549-7010

April 3, 2008

Mr. Alan D. Wilson  
President & Chief Executive Officer  
McCormick & Company, Incorporated  
18 Loveton Circle  
Sparks, MD 21152

**Re: McCormick & Company, Incorporated  
Form 10-K for Fiscal Year Ended November 30, 2007  
Filed January 28, 2008  
Response Letter Filed March 14, 2008  
File No. 001-14920**

Dear Mr. Wilson:

We have reviewed your response letter and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-K for the Fiscal Year Ended November 30, 2007

Note 13 – Commitments and Contingencies, page 57

We note in your response to our prior comment number seven that you have determined the amount accrued for claims and litigation is not material. Please expand your financial statement disclosure to include this determination. Your current financial statement disclosure does not enable the reader to determine that the requirements of paragraph 9 of FAS 5 were omitted due to immateriality.

Mr. Wilson  
McCormick & Company, Incorporated  
April 3, 2008  
Page 2

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact James Giugliano at (202) 551-3319 or John Cannarella at (202) 551-3337 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3683 with any other questions.

Sincerely,

Jill Davis  
Branch Chief

cc: Mr. Kenneth A. Kelly, Jr.,  
Vice President & Controller