



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

April 14, 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
Response Letter Filed April 10, 2008
File No. 001-14920**

Dear Mr. Wilson:

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

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