

FORM 10-K/A
 SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549
 ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
 THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended November 30, 1993

Commission file number 0-748

McCORMICK & COMPANY, INCORPORATED
 (Exact name of registrant as specified in its charter)

Maryland 52-0408290
 (State or other jurisdiction of (I.R.S. Employer Identification
 incorporation or organization) No.)

18 Loveton Circle
 Sparks, Maryland 21152
 (Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (410) 771-7301

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
Not Applicable	Not Applicable

Securities registered pursuant to Section 12(g) of the Act:

Common Stock, No Par Value (Title of Class)	Common Stock Non-Voting, No Par Value (Title of Class)
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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K []

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date.

Aggregate market value of the voting stock held by nonaffiliates of the registrant \$202,359,567

The aggregate market value indicated above was calculated as follows: The number of shares of voting stock held by nonaffiliates of the registrant as of January 31, 1994 was 8,894,926. This number excludes shares held by the McCormick Profit Sharing Plan and PAYSOP and its Trustees, the McCormick Pension Plan and its Trustees, and the directors and officers of the registrant, who may or may not be affiliates. This number was then multiplied by the closing price of the stock as of January 31, 1994, \$22.75.

CLASS	NUMBER OF SHARES OUTSTANDING	DATE
Common Stock	13,530,457	1/31/94
Common Stock Non-Voting	67,602,346	1/31/94

DOCUMENTS INCORPORATED BY REFERENCE

DOCUMENT	PART OF FORM 10-K INTO WHICH INCORPORATED
Registrant's 1993 Annual Report to Stockholders	Part I, Part II, Part IV
Registrant's Proxy Statement dated 2/16/94	Part III, Part IV

Items 1 through 3: Not required; see Item 4, below.

Item 4. Financial Statements and Exhibits.

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b)		Exhibits: Independent Auditors' Consent Letter as to Incorporation of their Report on the Plan's Financial Statements.	

SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed by the undersigned thereunto duly authorized.

THE McCORMICK PROFIT SHARING PLAN
AND PAYSOP

DATE: By:/s/Karen D. Weatherholtz
Karen D. Weatherholtz
Vice President-Human Relations
and Plan Administrator

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 11-K

Annual Report Pursuant to Section 15(d) of the
Securities Exchange Act of 1934 (Fee Required)

Commission File Number 0-748

For the fiscal year ended November 30, 1993

THE McCORMICK PROFIT SHARING PLAN AND PAYSOP

(Full title of the Plan)

McCORMICK & COMPANY, INCORPORATED

(Name of issuer of the securities held pursuant to the Plan)

18 Loveton Circle
Sparks, Maryland 21152

(address of principal executive office)

Audited Financial Statements and Supplemental Schedules

The McCormick Profit Sharing Plan and PAYSOP

November 30, 1993
with Report of Independent Auditors

The McCormick Profit Sharing Plan and PAYSOP
Audited Financial Statements and Supplemental Schedules

November 30, 1993

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Report of Independent Auditors

To the Investment Committee
McCormick & Company, Incorporated

We have audited the accompanying statements of financial condition of the McCormick Profit Sharing Plan and PAYSOP as of November 30, 1993 and 1992, and the related statements of changes in plan equity for each of the three years in the period ended November 30, 1993. We have also audited the schedules of allocation of plan equity to investment programs as of November 30, 1993 and 1992 and allocation of changes in plan equity to investment programs for each of the three years in the period ended November 30, 1993. These financial statements and schedules are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial condition of the McCormick Profit Sharing Plan and PAYSOP at November 30, 1993 and 1992, and the changes in plan equity for each of the three years in the period ended November 30, 1993, in conformity with generally accepted accounting principles. Furthermore, it is our opinion that the schedules referred to above present fairly the information set forth therein in compliance with the applicable accounting regulations of the Securities and Exchange Commission.

Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedules of assets held for investment purposes as of November 30, 1993, and reportable transactions for the year then ended, are presented for purposes of complying with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are not a required part of the financial statements. The supplemental schedules have been subjected to the auditing procedures applied in our audit of the 1993 financial statements and, in our opinion, are fairly stated in all material respects in relation to the 1993 financial statements taken as a whole.

May 18, 1994
Baltimore, MD

ERNST & YOUNG

The McCormick Profit Sharing Plan and PAYSOP
 Statements of Financial Condition

November 30
 1993 1992

Assets

Investments:

Securities--at market value:

McCormick & Company, Incorporated		
--common stock	\$113,374,707	\$131,855,674
Unaffiliated issuers:		
Temporary investments	19,711,204	5,032,283
Fixed income fund		10,736,183
Mutual funds		2,075,771
Participant loans	2,344,381	1,844,724
Total investments	135,430,292	151,544,635

Receivables:

Accrued interest and dividends	58,611	10,686
Employee contributions		24,635
Employer contributions	4,812,557	4,292,403
Total receivables	4,871,168	4,327,724

Cash	7,879	470
	140,309,339	155,872,829

Liabilities

Administrative expenses payable	18,225	11,446
Withdrawals payable	480,899	1,584,753
	499,124	1,596,199
Plan equity	\$139,810,215	\$154,276,630

See accompanying notes.

The McCormick Profit Sharing Plan and PAYSOP
Statements of Changes in Plan Equity

	Year ended November 30		
	1993	1992	1991
Additions			
Employer contributions	\$ 6,512,133	\$ 5,668,619	\$ 4,906,801
Employee contributions	8,414,243	7,361,346	6,491,092
Earnings from investments:			
Dividends:			
McCormick & Company, Incorporated	2,070,382	1,716,028	1,198,536
Mutual funds	138,528	112,504	117,457
Interest income	954,826	790,554	1,008,808
Other receipts	292	-	-
	18,090,404	15,649,051	13,722,694
Deductions			
Participant withdrawals	8,338,081	9,611,394	6,225,848
Administrative expenses	368,741	198,606	175,573
Other disbursements	1,390	-	-
	8,708,212	9,810,000	6,401,421
Net realized gain on investments	4,231,911	5,640,037	3,014,027
Net unrealized (depreciation) appreciation of investments	(28,080,518)	30,204,380	36,095,358
Net (decrease) increase	(14,466,415)	41,683,468	46,430,658
Plan equity at beginning of year	154,276,630	112,593,162	66,162,504
Plan equity at end of year	\$139,810,215	\$154,276,630	\$112,593,162

See accompanying notes.

The McCormick Profit Sharing Plan and PAYSOP
Notes to Financial Statements

1. Significant Accounting Policies

The financial statements of The McCormick Profit Sharing Plan and PAYSOP (the Plan) are prepared on the accrual basis of accounting.

Valuation of Securities

Investments are stated at aggregate current value. Securities traded on a national securities exchange or included on the NASDAQ National Market List are valued at the last reported sales price on the last business day of the year. Investments for which no sale was reported on that date are valued at the last reported bid price.

The change in the difference between current value and the cost of investments is reflected in the statement of changes in plan equity as net unrealized appreciation or depreciation of investments.

The net realized gain or loss on investments is the difference between the proceeds received and the average cost of investments sold. Expenses relating to the purchase or sale of investments are added to the cost or deducted from the proceeds.

Administrative Expenses

McCormick & Company, Incorporated (the Company) has deducted \$306,261 in 1993, \$197,700 in 1992 and \$134,887 in 1991 from the Profit Sharing contributions to offset a portion of the administrative costs incurred on behalf of the Plan. Direct expenses are paid by the Plan.

Reclassification

Certain prior year information has been reclassified to conform with the current year presentation.

2. Description of the Plan

The following description of the Plan provides only general information. Further information about the Plan agreement, eligible employees, the vesting provisions and investment alternatives are contained in the pamphlet Profit Sharing Plus and in Registration Statement No. 33-33724 on Form S-8 filed with the Securities and Exchange Commission on March 2, 1990. Copies of these documents are available from McCormick Corporate Human Relations.

The McCormick Profit Sharing Plan and PAYSOP
Notes to Financial Statements (continued)

2. Description of the Plan (continued)

The Plan is a defined contribution plan sponsored by McCormick & Company, Incorporated which incorporates a 401(k) savings and investment option and a Payroll Based Stock Ownership Plan (PAYSOP).

The Company and participating subsidiaries make contributions to the Plan in such amounts as may be authorized by the Board of Directors. Company contributions are allocated to each participant's account based upon the participant's compensation and length of service. The Company has not made PAYSOP contributions since the elimination of the PAYSOP tax credit in the Tax Reform Act of 1986.

Participating employees can make elective pretax contributions to the Plan through regular payroll deductions. If a participating employee authorizes elective contributions, the contributions may not be less than 1% of his or her taxable cash compensation and may be up to a maximum of 15%. The Company and participating subsidiaries will make a matching contribution at a rate of \$.20 for each \$ 1.00 of the participant's elective contribution to the McCormick Stock Fund. The matching contribution is not made on elective contributions in excess of 10% of taxable cash compensation.

A participant's elective contributions are invested as directed by the participant in the McCormick Stock Fund, the Interest Income Fund or a combination of the two. These two options, plus a third option, the Balanced Equity Fund, are available for the Company's Profit Sharing contributions.

In general participant withdrawals are subject to a 10% excise tax for withdrawals prior to the participant reaching retirement.

Participants are permitted to take loans against their contributions to the Plan. The maximum of any loan cannot exceed one-half of the employee's account balance or \$50,000 less the highest outstanding unpaid loan balance during the prior twelve months, whichever is less. The Company's Investment Committee determines the interest rate for loans based on current market rates. Loan repayments plus interest are made by employees through monthly payroll deductions over loan terms of up to five years. Longer loan terms are available for loans taken to purchase, construct, re-construct or substantially rehabilitate a primary home for someone in the employee's immediate family.

The McCormick Profit Sharing Plan and PAYSOP
Notes to Financial Statements (continued)

2. Description of the Plan (continued)

With the exception of the PAYSOP program, the Company intends to continue the Plan indefinitely. The Company reserves the right to terminate the Plan, or to reduce or cease contributions at any time, if its Board of Directors determines that business, financial or other good causes make it necessary to do so, or to amend the Plan at any time and in any respect provided, however, that any such action will not deprive any participant or beneficiary under the Plan of any vested right.

3. Income Tax Status

The Internal Revenue Service has ruled that the Plan qualifies under Section 401 of the Internal Revenue Code (IRC) and is, therefore, not subject to tax under present income tax law. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator is not aware of any course of action or series of events that has occurred that might adversely affect the Plan's qualified status. Under the Plan, participants are not subject to federal income tax on Company contributions and income of the Plan until amounts are distributed to them.

4. Investments

During 1993, 1992 and 1991 the Plan's investments (including investments bought, sold, or held throughout the year) (depreciated) appreciated in fair value by (\$23,848,607), \$35,844,417 and \$39,109,385, respectively, as follows:

	Net (Depreciation) Appreciation During Year	Fair Value at End of Year
Year ended November 30, 1993		
Fair value as determined by quoted market prices:		
McCormick & Company, Incorporated:		
Common stock, voting	(\$24,203,890)	\$112,909,707
Common stock, nonvoting	(4,205)	465,000
Unaffiliated issuers:		
Temporary investments	-	19,711,204
Fixed income funds	178,015	-
Mutual funds	181,473	-
Participant loans	-	2,344,381
Total	(\$23,848,607)	\$135,430,292

The McCormick Profit Sharing Plan and PAYSOP
Notes to Financial Statements (continued)

4. Investments (continued)

	Net Appreciation (Depreciation) During Year	Fair Value at End of Year
Year ended November 30, 1992		
Fair value as determined by quoted market prices:		
McCormick & Company, Incorporated common stock, voting	\$35,557,146	\$131,855,674
Unaffiliated issuers:		
Temporary investments	-	5,032,283
Fixed income funds	123,883	10,736,183
Mutual funds	163,388	2,075,771
Participant loans	-	1,844,724
Total	\$35,844,417	\$151,544,635

Year ended November 30, 1991		
Fair value as determined by quoted market prices:		
McCormick & Company, Incorporated common stock, voting	\$38,863,771	\$ 91,377,471
Unaffiliated issuers:		
Temporary investments	-	7,389,706
Fixed income funds	-	8,012,014
Mutual funds	245,614	1,301,093
Participant loans	-	1,048,465
Total	\$39,109,385	\$109,128,749

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	November 30	
	1993	1992
Norwest Short Term Investment Fund	\$ 19,711,204	\$ 2,683,365
McCormick & Company, Incorporated common stock, voting	112,909,707	131,855,674

5. Transactions With Parties-in-Interest

Fees paid during the year for legal, accounting and other services rendered by parties-in-interest were based on customary and reasonable rates for such services.

The McCormick Profit Sharing Plan and PAYSOP
Notes to Financial Statements (continued)

6. Reconciliation of Form 5500 to Audited Financial Statements

The following represents a summary of the differences between the Form 5500 for the year ended November 30, 1993, and the accompanying financial statements:

Form 5500 Line Number	Description	Amount per Form 5500	Amount per Accompanying Financial Statements	Difference
32b (1) (A)	Interest--Interest bearing cash	\$ 751,766	\$ 954,826	\$ (203,060)
32b (1) (F)	Interest--Other loans	133,415	-	133,415
32b (2) (B)	Dividends--Common stock	2,070,382	2,070,382	-
N/A	Dividends--Mutual funds	-	138,528	(138,528)
32b (4) (C)	Net gain (loss) on sale of assets	(507,941)	4,231,911	(4,739,852)
32b (5)	Unrealized (depreciation) appreciation	(23,522,138)	(28,080,518)	4,558,380
32b (10)	Registered investment companies	389,645	-	389,645
		\$ (20,684,871)	\$ (20,684,871)	\$ -

The differences result from the classification of investments, and the basis for determining cost, as required for financial statement purposes (historical cost) differing from the classification required in the Form 5500 (market value at the beginning of the Plan year).

7. Subsequent Events

The quoted market value of the McCormick & Company, Incorporated common stock held by the Plan decreased in value from \$23.25 per share as of November 30, 1993, to \$21.75 per share as of May 18, 1994, resulting in a decrease of \$7,314,486 from the market value of the assets held at November 30, 1993.

On December 1, 1993 the Plan established new investment funds for the contributions not invested in McCormick & Company, Inc. common stock. In anticipation of transferring the existing assets to the new funds, all prior investments in the Interest Income and Balanced Equity funds were liquidated in November 1993. The proceeds were held in temporary investments at November 30, 1993.

The McCormick Profit Sharing Plan and PAYSOP
 Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1993

	Total	McCormick Stock Fund	Interest Income Fund
Assets			
Investments:			
Securities--at market value:			
McCormick & Company, Incorporated common stock	\$113,374,707	\$93,581,689	\$ -
Unaffiliated issuers:			
Temporary investments	19,711,204	182,957	14,063,777
Participant loans	2,344,381	-	-
Employer contributions receivable	4,812,557	-	-
Accrued interest and dividends receivable	58,611	2,502	28,872
Cash	7,879	1	4
	140,309,339	93,767,149	14,092,653
Liabilities			
Administrative expenses payable	18,225	4,681	11,015
Withdrawals payable	480,899	274,861	52,200
	499,124	279,542	63,215
Plan equity	\$139,810,215	\$93,487,607	\$14,029,438

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The McCormick Profit Sharing Plan and PAYSOP
 Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1993

	Balanced Equity Fund	PAYSOP	RIT Trust
Assets			
Investments:			
Securities--at market value:			
McCormick & Company, Incorporated common stock	\$ -	\$4,953,682	\$14,839,336
Unaffiliated issuers:			
Temporary investments	5,461,641	700	2,129
Participant loans	-	-	-
Employer contributions receivable	-	-	-
Accrued interest and dividends receivable	11,660	-	1
Cash	867	6,914	92
	5,474,168	4,961,296	14,841,558
Liabilities			
Administrative expenses payable	1,831	-	698
Withdrawals payable	11,297	14,746	127,795
	13,128	14,746	128,493
Plan equity	\$5,461,040	\$4,946,550	\$14,713,065

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The McCormick Profit Sharing Plan and PAYSOP
 Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1993

	Loans	Unallocated
Assets		
Investments:		
Securities--at market value:		
McCormick & Company, Incorporated common stock	\$ -	\$ -
Unaffiliated issuers:		
Temporary investments	-	-
Participant loans	2,344,381	-
Employer contributions receivable	-	4,812,557
Accrued interest and dividends receivable	15,576	-
Cash	1	-
	2,359,958	4,812,557
Liabilities		
Administrative expenses payable	-	-
Withdrawals payable	-	-
	-	-
Plan equity	\$2,359,958	\$4,812,557

The McCormick Profit Sharing Plan and PAYSOP
Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1992

	Total	McCormick Stock Fund	Interest Income Fund
Assets			
Investments:			
Securities--at market value:			
McCormick & Company, Incorporated common stock	\$131,855,674	\$104,912,505	\$ -
Unaffiliated issuers:			
Temporary investments	5,032,283	74,555	1,551,655
Fixed income fund	10,736,183	-	10,736,183
Mutual funds	2,075,771	-	-
Participant loans	1,844,724	-	-
Employee contributions receivable	24,635	-	268
Employer contributions receivable	4,292,403	-	-
Accrued interest and dividends receivable	10,686	249	4,674
Cash	470	-	-
	155,872,829	104,987,309	12,292,780
Liabilities			
Administrative expenses payable	11,446	2,739	5,801
Withdrawals payable	1,584,753	1,089,416	142,448
TOTAL	1,596,199	1,092,155	148,249
Plan equity	\$154,276,630	\$103,895,154	\$12,144,531

The McCormick Profit Sharing Plan and PAYSOP
Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1992

	Balanced Equity Fund	PAYSOP	RIT Trust
Assets			
Investments:			
Securities--at market value:			
McCormick & Company, Incorporated common stock	\$ -	\$6,523,263	\$20,419,906
Unaffiliated issuers:			
Temporary investments	3,390,657	-	15,416
Fixed income fund	-	-	-
Mutual funds	2,075,771	-	-
Participant loans	-	-	-
Employee contributions receivable	-	-	24,367
Employer contributions receivable	-	-	-
Accrued interest and dividends receivable	5,700	-	63
Cash	-	470	-
	5,472,128	6,523,733	20,459,752
Liabilities			
Administrative expenses payable	2,246	-	660
Withdrawals payable	20,222	327,264	5,403
TOTAL	22,468	327,264	6,063
Plan equity	\$5,449,660	\$6,196,469	\$20,453,689

The McCormick Profit Sharing Plan and PAYSOP
 Schedule II--Allocation of Plan Equity to Investment Programs

November 30, 1992

	Loans	Unallocated
Assets		
Investments:		
Securities--at market value:		
McCormick & Company, Incorporated common stock	\$ -	\$ -
Unaffiliated issuers:		
Temporary investments	-	-
Fixed income fund	-	-
Mutual funds	-	-
Participant loans	1,844,724	-
Employee contributions receivable	-	-
Employer contributions receivable	-	4,292,403
Accrued interest and dividends receivable	-	-
Cash	-	-
	1,844,724	4,292,403
Liabilities		
Administrative expenses payable	-	-
Withdrawals payable	-	-
TOTAL	-	-
Plan equity	\$1,844,724	\$4,292,403

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs

Year Ended November 30, 1993

	Total	McCormick Stock Fund	Interest Income Fund
Additions			
Employer contributions	\$ 6,512,133	\$ 1,393,315	\$ -
Employee contributions	8,414,243	7,349,700	1,064,543
Earnings from investments:			
Dividends:			
McCormick & Company, Incorporated	2,070,382	1,675,307	-
Mutual funds	138,528	-	-
Interest income	954,826	22,026	728,885
Other receipts	292	-	292
	18,090,404	10,440,348	1,793,720
Interfund transfers	-	2,934,963	905,489
Deductions			
Participant withdrawals	8,338,081	4,362,874	943,017
Administrative expenses	368,741	7,829	49,302
Other disbursements	1,390	1,390	-
	8,708,212	4,372,093	992,319
Net realized gain on investment	4,231,911	1,589,177	253,209
Net unrealized depreciation of investments	(28,080,518)	(20,999,942)	(75,192)
Net (decrease) increase	(14,466,415)	(10,407,547)	1,884,907
Plan equity at beginning of year	154,276,630	103,895,154	12,144,531
Plan equity at end of year	\$139,810,215	\$ 93,487,607	\$14,029,438

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs

Year Ended November 30, 1993

	Balanced Equity Fund	PAYSOP	RIT Trust
Additions			
Employer contributions	\$ -	\$ -	\$ -
Employee contributions	-	-	-
Earnings from investments:			
Dividends:			
McCormick & Company, Incorporated	-	95,079	299,996
Mutual funds	138,528	-	-
Interest income	69,645	49	806
Other receipts	-	-	-
	208,173	95,128	300,802
Interfund transfers	71,750	(1,618)	-
Deductions			
Participant withdrawals	446,172	201,697	2,384,321
Administrative expenses	3,843	419	1,087
Other disbursements	-	-	-
	450,015	202,116	2,385,408
Net realized gain on investment	400,770	257,790	1,730,965
Net unrealized depreciation of investments	(219,298)	(1,399,103)	(5,386,983)
Net (decrease) increase	11,380	(1,249,919)	(5,740,624)
Plan equity at beginning of year	5,449,660	6,196,469	20,453,689
Plan equity at end of year	\$5,461,040	\$4,946,550	\$14,713,065

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs

Year Ended November 30, 1993

	Loans	Unallocated
Additions		
Employer contributions	\$ -	\$5,118,818
Employee contributions	-	-
Earnings from investments:		
Dividends:		
McCormick & Company, Incorporated	-	-
Mutual funds	-	-
Interest income	133,415	-
Other receipts	-	-
	133,415	5,118,818
Interfund transfers	381,819	(4,292,403)
Deductions		
Participant withdrawals	-	-
Administrative expenses	-	306,261
Other disbursements	-	-
	-	306,261
Net realized gain on investment	-	-
Net unrealized depreciation of investments	-	-
Net (decrease) increase	515,234	520,154
Plan equity at beginning of year	1,844,724	4,292,403
Plan equity at end of year	\$2,359,958	\$4,812,557

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs--(continued)

Year Ended November 30, 1992

	Total	McCormick Stock Fund	Interest Income Fund
Additions			
Employer contributions	\$ 5,668,619	\$ 1,171,899	\$ -
Employee contributions	7,361,346	6,311,969	1,049,377
Earnings from investments:			
Dividends:			
McCormick & Company, Incorporated	1,716,028	1,349,921	-
Mutual funds	112,504	-	-
Interest income	790,554	1,853	671,134
	15,649,051	8,835,642	1,720,511
Interfund transfers	-	2,260,771	(229,834)
Deductions			
Participant withdrawals	9,611,394	6,067,872	1,639,135
Administrative expenses	198,606	-	(3,242)
	9,810,000	6,067,872	1,635,893
Net realized gain on investment	5,640,037	4,121,550	51,267
Net unrealized appreciation of investments	30,204,380	23,815,747	72,616
Net increase (decrease)	41,683,468	32,965,838	(21,333)
Plan equity at beginning of year	112,593,162	70,929,316	12,165,864
Plan equity at end of year	\$154,276,630	\$103,895,154	\$12,144,531

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs--(continued)

Year Ended November 30, 1992

	Balanced Equity Fund	PAYSOP
Additions		
Employer contributions	\$ -	\$ -
Employee contributions	-	-
Earnings from investments:		
Dividends:		
McCormick & Company, Incorporated	-	86,175
Mutual funds	112,504	-
Interest income	117,567	-
	230,071	86,175
Interfund transfers	932,952	-
Deductions		
Participant withdrawals	282,630	327,264
Administrative expenses	4,148	-
	286,778	327,264
Net realized gain on investment	24,508	170,834
Net unrealized appreciation of investments	138,880	1,616,123
Net increase (decrease)	1,039,633	1,545,868
Plan equity at beginning of year	4,410,027	4,650,601
Plan equity at end of year	\$5,449,660	\$6,196,469

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs--(continued)

Year Ended November 30, 1992

	RIT Trust	Unallocated
Additions		
Employer contributions	\$ -	\$4,496,720
Employee contributions	-	-
Earnings from investments:		
Dividends:		
McCormick & Company, Incorporated	279,932	-
Mutual funds	-	-
Interest income	-	-
	279,932	4,496,720
Interfund transfers	(31)	(2,963,858)
Deductions		
Participant withdrawals	1,294,493	-
Administrative expenses	-	197,700
	1,294,493	197,700
Net realized gain on investment	1,271,878	-
Net unrealized appreciation of investments	4,561,014	-
Net increase (decrease)	4,818,300	1,335,162
Plan equity at beginning of year	15,635,389	4,801,965
Plan equity at end of year	\$20,453,689	\$6,137,127

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs--Continued

Year Ended November 30, 1991

	Total	McCormick Stock Fund	Interest Income Fund
Additions			
Employer contributions	\$ 4,906,801	\$ 1,005,801	\$ -
Employee contributions	6,491,092	5,360,720	1,130,372
Earnings from investments:			
Dividends:			
McCormick & Company, Incorporated	1,198,536	917,350	-
Mutual funds	117,457	-	-
Interest income	1,008,808	24,474	829,952
	13,722,694	7,308,345	1,960,324
Interfund transfers	-	1,475,966	818,173
Deductions			
Participant withdrawals	6,225,848	3,964,308	891,860
Administrative expenses	175,573	1,686	33,187
	6,401,421	3,965,994	925,047
Net realized gain on investment	3,014,027	2,191,555	-
Net unrealized appreciation of investments	36,095,358	27,413,770	-
Net increase (decrease)	46,430,658	34,423,642	1,853,450
Plan equity at beginning of year	66,162,504	36,505,674	10,312,414
Plan equity at end of year	\$112,593,162	\$70,929,316	\$12,165,864

The McCormick Profit Sharing Plan and PAYSOP
 Schedule III--Allocation of Changes in Plan Equity to Investment
 Programs--Continued

Year Ended November 30, 1991

	Balanced Equity Fund	PAYSOP
Additions		
Employer contributions	\$ -	\$ -
Employee contributions	-	-
Earnings from investments:		
Dividends:		
McCormick & Company, Incorporated	-	65,212
Mutual funds	117,457	-
Interest income	152,707	-
	270,164	65,212
Interfund transfers	574,593	-
Deductions		
Participant withdrawals	383,504	229,674
Administrative expenses	5,743	-
	389,247	229,674
Net realized gain on investment	31,892	72,262
Net unrealized appreciation of investments	213,722	2,062,746
Net increase (decrease)	701,124	1,970,546
Plan equity at beginning of year	3,708,903	2,680,055
Plan equity at end of year	\$4,410,027	\$4,650,601

The McCormick Profit Sharing Plan and PAYSOP
Schedule III--Allocation of Changes in Plan Equity to Investment
Programs--Continued

Year Ended November 30, 1991

	RIT Trust	Unallocated
Additions		
Employer contributions	\$ -	\$3,901,000
Employee contributions	-	-
Earnings from investments:		
Dividends:		
McCormick & Company, Incorporated	215,974	-
Mutual funds	-	-
Interest income	1,675	-
	217,649	3,901,000
Interfund transfers	3,000	(2,871,732)
Deductions		
Participant withdrawals	756,502	-
Administrative expenses	70	134,887
	756,572	134,887
Net realized gain on investment	718,318	-
Net unrealized appreciation of investments	6,405,120	-
Net increase (decrease)	6,587,515	894,381
Plan equity at beginning of year	9,047,874	3,907,584
Plan equity at end of year	\$15,635,389	\$4,801,965

SUPPLEMENTAL SCHEDULES

The McCormick Profit Sharing Plan and PAYSOP

Item 27a - Schedule of Assets Held for Investment Purposes

November 30, 1993

Description	Shares Held	Cost Value	Market Value
Temporary investments:			
Norwest Short Term Investment Fund	19,711,204	\$19,711,204	\$ 19,711,204
McCormick & Company, Incorporated:			
Common stock, voting	4,856,332	50,855,366	112,909,707
Common stock, nonvoting	20,000	469,205	465,000
Participant loans (average interest rate of 7%)		2,344,381	2,344,381
		\$73,380,156	\$135,430,292

The McCormick Profit Sharing Plan and PAYSOP
 Item 27d--Schedule of Reportable Transactions
 Year ended November 30, 1993

Category (iii)--series of security transactions in excess of 5% of plan assets

	Purchase Price	Selling Price	Cost of Security	Current Value	Net Gain or (Loss)
Norwest Short Term Investment Fund	\$41,349,729	\$26,529,491	\$26,529,491	\$67,879,220	-
# of Trades	412	205		617	
McCormick & Company, Incorporated common stock, Voting	9,218,573	5,319,208	6,186,523	14,537,781	(\$867,315)
# of Trades	28	42		70	

There were no category (i), (ii) or (iv) reportable transactions during the year ended November 30, 1993.

Exhibit--Consent of Independent Auditors

We consent to the incorporation by reference in the following Registration Statements of McCormick & Company, Incorporated and subsidiaries and in the related Prospectuses (if applicable) of our report dated May 18, 1994, with respect to the financial statements and supplemental schedules of The McCormick Profit Sharing Plan and PAYSOP for the year ended November 30, 1993 included under Item 14., Exhibits, Financial Statement Schedules, and Reports on Form 8-K in this Form 10-K/A, No. 1.

Form	Registration Number	Date Filed
S-3	33-66614	7/27/93
S-8	33-59842	3/19/93
S-3	33-40920	5/29/91
S-8	33-33724	3/02/90
S-8	33-33725	3/02/90
S-3	33-32712	12/01/89
S-8	33-24660	10/07/88
S-8	33-24658	9/15/88
S-8	2-96166	3/01/85

ERNST & YOUNG

May 18, 1994

