April 1, 2021

Michael R. Smith Chief Financial Officer McCormick & Company, Incorporated 24 Schilling Road, Suite 1 Hunt Valley, Maryland 21031

Company, Incorporated

Fiscal Year Ended November 30, 2020

2021

Re: McCormick &

Form 10-K for the

Filed January 28,

File No. 001-14920

Dear Mr. Smith:

 $\label{thm:completed} \mbox{We have completed our review of your filing. We remind you that the company and its}$

management are responsible for the accuracy and adequacy of their disclosures, notwithstanding

any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing