UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 31, 2008

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

Maryland	001-14920	52-0408290
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

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

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.01 Completion of Acquisition or Disposition of Assets

On July 31, 2008, McCormick & Company, Incorporated (the "Company"") completed its previously announced purchase of the assets of the "Lawry's Business" from Conopco, Inc., an indirect subsidiary of Unilever N.V. The "Lawry's Business" manufactures and sells a variety of marinades and seasoning blends under the well-known "Lawry's" and "Adolph's" brands. The Company filed a Form 8-K on August 1, 2008 to report the completion of the acquisition. The purpose of this Form 8-K is to file the financial statements and pro forma financial information required by Item 9.01 of Form 8-K, which were omitted from the initial Form 8-K filed on August 1, 2008 pursuant to paragraphs (a)(4) and (b)(2) of Item 9.01 of Form 8-K.

Historically, the Lawry's Business was not a separate legal entity of Unilever N.V. and was not structured, operated, or accounted for as a separate business, business segment, or operating unit. As a result, Unilever N.V did not maintain a separate general ledger or prepare separate balance sheet or income statement accounts for the Lawry's Business. In addition, since the Lawry's Business did not have a separate legal status or existence, Unilever N.V. did not prepare stand-alone financial statements for the Lawry's Business in accordance with generally accepted accounting principals.

Pursuant to a letter dated September 30, 2008 from the Securities and Exchange Commission (the "Commission"), the Commission stated that (i) it would not object to our proposal to file audited Statements of Revenue and Direct Expenses and Net Assets Sold by Unilever instead of full financial statements required by Rule 3-05 of Regulation S-X, and (ii) it will waive the requirement in Article 11 of Regulation S-X that the Company provide pro forma statements of operations if the use of forward-looking information is necessary in order to meaningfully present the effects of the acquisition.

We have not included pro-forma historical income statement information in this Current Report since the use of forward-looking information would be necessary in order to meaningfully present the effects of the acquisition of the Lawry's Business from Unilever N.V. Forward looking information, rather than historical information, would be required as the Lawry's Business was operated as a part of a larger business within Unilever N.V. and the expense structure and level of brand support will be different under our ownership.

Since we are not including pro-forma historical income statement information, we are providing certain forward-looking information as follows: In the first year of operations after the acquisition of the Lawry's Business and disposition of the Season-All business, we project net incremental revenues of approximately $130 million with an accretion to earnings per share of approximately $.08 to $.10 on a fully diluted basis. Achieving these forward-looking results is subject to risks or costs resulting from the acquisition of the Lawry's Business that are not presently known. Various factors may be necessary for us to achieve our objectives with respect to the acquisition and/or avoid increases in the costs associated with the acquisition, including continued customer acceptance of the

Lawry's and Adolph's product lines, the successful integration of the Lawry's Business into our business, and the completion of transition services agreements with Conopco, Inc. for the Lawry's Business, and with Morton International, Inc. for the Season-All business.

Item 9.01 Financial Statements and Exhibits.

The following financial statements and exhibits are filed as part of this report:

(a) Financial Statements of Businesses Acquired

- Included herein as Exhibits 99.2 to this Current Report are the audited Combined Statement of Net Assets Sold as of December 31, 2007 and the related Combined Statement of Revenues and Direct Expenses for the year ended December 31, 2007 of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses, together with the independent accountant's report thereon and notes to combined financial statements, in accordance with accounting principles generally accepted in the United States.

(b) Pro Forma Financial Information

- Pro Forma Condensed Combined Balance Sheet as of May 31, 2008 (unaudited).
- Notes to Pro Forma Condensed Combined Balance Sheet, unaudited.
- The foregoing Pro Forma Condensed Combined Balance Sheet and notes thereto are filed as Exhibit 99.3 to this Current Report.

(c) Exhibits

2.1 Asset Purchase Agreement between McCormick & Company, Incorporated and Conopco, Inc. Filed as Exhibit 2.1 to McCormick's Current Report on Form 8-K filed on November 16, 2007 and incorporated herein by reference.

23.1 Consent of independent registered accounting firm.

99.1 Press Release, dated August 1, 2008. Filed as Exhibit 99.1 to McCormick's Current Report on Form 8-K filed on August 1, 2008 and incorporated herein by reference.

99.2 Financial Statements of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses, together with the independent accountant's report thereon and notes to combined financial statements.

99.3 Pro Forma Condensed Combined Balance Sheet of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses and notes thereto.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MCCORMICK & COMPANY, INCORPORATED

Date: October 8, 2008

/s/ Kenneth A. Kelly, Jr.

Kenneth A. Kelly, Jr.
Senior Vice President & Controller

Exhibit Index

Exhibit Number	Description of Exhibit
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23.1	Consent of independent registered accounting firm.
99.1	Press Release, dated August 1, 2008. Filed as Exhibit 99.1 to McCormick's Current Report on Form 8-K filed on August 1, 2008 and incorporated herein by reference.
99.2	Financial Statements of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses, together with the independent accountant's report thereon and notes to combined financial statements.
99.3	Pro Forma Condensed Combined Balance Sheet of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses and notes thereto.

EXHIBIT 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statements on Forms S-3 (Nos. 333-147809, 333-122366, 333-47611) and S-8 (Nos. 333-150043, 333-142020, 333-114094, 333-57590, 333-93231, 333-74963, 33-23727, 33-33724) of McCormick & Company, Incorporated of our report dated October 02, 2008 relating to the combined financial statements of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses, which appear in the Current Report on Form 8-K of McCormick & Company, Incorporated dated October 06, 2008.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Florham Park, New Jersey
October 06, 2008

EXHIBIT 99.2

Unilever
Lawry's and Adolph's Brands
Cooking Aids and Canadian
Marinades Businesses

Combined Financial Statements
December 31, 2007 and
Year Ended December 31, 2007

Unilever
Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses
Index
December 31, 2007

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Report of Independent Auditors

To the Board of Directors of Conopco, Inc.

We have audited the accompanying combined statement of net assets sold of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses of Conopco, Inc. and Unilever Canada, Inc. (the "Company") as of December 31, 2007 and the related combined statement of revenues and direct expenses ("combined financial statements") for the year then ended. Conopco, Inc. and Unilever Canada, Inc. are indirectly wholly owned subsidiaries of Unilever N.V. and Unilever PLC (collectively, the "Unilever Group"). These combined financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined 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.

The accompanying combined financial statements were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission (for inclusion in Form 8-K of McCormick & Company, Incorporated) as described in Note 1 and are not intended to be a complete presentation of the financial position, results of operations, and cash flows of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses in conformity with accounting principles generally accepted in the United States.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the net assets sold of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses at December 31, 2007 and the related revenues and direct expenses for the year ended December 31, 2007 in conformity with accounting principles generally accepted in the United States of America.

/s/ PricewaterhouseCoopers LLP
Florham Park, NJ
October 2, 2008

Unilever
Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses
Combined Statement of Net Assets Sold
December 31, 2007

($ in thousands)

Assets	
Inventories, net	$10,358
Machinery and equipment, net	4,415
Total assets	14,773
Liabilities	
Accrued liabilities	1,007
Commitments and contingencies (Note 7)	
Net assets sold	$13,766

The accompanying notes are an integral part of these combined financial statements.

Unilever
Lawry’s and Adolph’s Brands Cooking Aids and Canadian Marinades Businesses
Combined Statement of Revenues and Direct Expenses
Year Ended December 31, 2007

($ in thousands)

Net sales	$ 153,780
Cost of sales	67,824
Gross profit	85,956
General selling expenses	10,099
Advertising and promotions	13,685
Excess of revenues over direct expenses	$ 62,172

The accompanying notes are an integral part of these combined financial statements.

($ in thousands)

1. Description of Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses

The accompanying combined statement of net assets sold and combined statement of revenues and direct expenses (the "combined financial statements") present the assets to be sold less the liabilities assumed and the net sales, cost of sales, selling expenses and advertising and promotion expenses of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses of Conopco, Inc. and Unilever Canada Inc. ("Unilever Canada"). Conopco, Inc. and Unilever Canada are each indirectly wholly owned by Unilever N.V. and Unilever PLC (collectively, the "Unilever Group"). The accompanying combined statement of net assets sold and the combined statement of revenues and direct expenses of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses' assets, liabilities, revenues, expenses, and cash flows. The accompanying financial statements are not indicative of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses going forward due to changes in the business and the exclusion of certain operating expenses as described in Note 2.

The Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses presented in the combined financial statements are comprised of the retail and foodservice business generated by the Lawry's and Adolph's brands manufactured, marketed and distributed in the United States and Canada and the manufacturing, marketing and distributing of marinades sold under the Knorr brand in Canada (herein referred to as the "Canadian Marinades Business"). The products offered under these brand names include marinades, spice blends, seasonings, steak sauce, cooking sauce, and tenderizers. The combined financial statements specifically exclude sales through other Unilever brands.

2. Basis of Presentation

The complete financial statements of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses have not been prepared as the Company does not maintain the businesses as separate reporting units and does not prepare separate financial statements in accordance with generally accepted accounting principles in the United States of America in the normal course of business. Consequently, preparation of complete financial statements as required by Regulation S-X is impracticable. In addition, cash flows from operating, investing and financing activities have been omitted as such information is not available for the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses.

($ in thousands)

The accompanying combined financial statements were prepared from the accounting records of the Company and include all revenues and expenses directly attributable to the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses and certain costs provided by the Unilever Group and its affiliates allocated to the brands. Balance sheet amounts such as cash, accounts receivable, other receivables, accounts payable, accruals (other than those specifically identified relating to product returns and the redemption of consumer coupons) and other payables, and equity have been excluded from the combined statements of net assets sold. These combined financial statements are not intended to be a complete presentation of the financial position and results of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses.

As the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses have been integrated within Unilever, they rely on the Unilever Group, and its affiliates to provide management, administrative and other services including, but not limited to, selling activities, broker commissions, central marketing, research and development, information systems, accounting and financial reporting, treasury, cash management, human resources, employee benefit administration, payroll, legal and certain other support. Accordingly, those expenses associated with selling activities, broker commissions, central marketing and research and development have been allocated to the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses in the combined financial statements based on revenue or as directly incurred. The Company believes its methodology and estimates are reasonable. In addition, the cost of sales associated with buying, planning and supply support for Unilever have been allocated to the Lawry's and Adolph Brands and amounted to $1,936 for the year ended December 31, 2007.

These financial statements have been presented on a combined basis because the selected brands within the Lawry's and Adolph's Brands Cooking Aids and the Canadian Marinades Businesses are under common control. All significant intra-brand transactions and balances within the Lawry's and Adolph's Brands Cooking Aids Business have been eliminated.

3. Summary of Significant Accounting Policies

Revenue Recognition

Domestic net sales to third parties are recognized upon delivery when title and risk of loss pass to the customer. Export sales are recognized at the time goods leave the point of embarkation, when title and risk of loss pass to the customer.

Net Sales

Net sales represent gross sales to third parties, less returns, cash discounts, as well as, customer discounts, coupons (redemption values), slotting fees and cooperative advertising allowances made to wholesale customers.

Cost of Sales

Cost of sales is comprised of indirect allocated costs associated with buying, planning and supply support, costs directly attributable to the manufacturing process, as well as purchases from Co-packers. Production costs such as material costs represent a direct charge to the respective brand production.

($ in thousands)

Other production costs for the Unilever business in the United States such as depreciation, direct labor, heat, light and power, repairs and maintenance, internal transport and other production costs are allocated based on production line hours. Supply costs, such as warehousing and customer transport supply costs are allocated based on pallet throughput and truck space utilization, respectively. Other supply costs, such as buying and planning and supply support have been allocated based on the pro-rata share of production costs for the Lawry’s and Adolph’s Brands Cooking Aids and Canadian Marinades Businesses.

Inventories

Inventories are comprised solely of finished goods and are stated at the lower of cost or market based on the first-in, first-out method. The value of finished goods on-hand includes shipping and handling costs incurred for transportation from the point of manufacture to distribution centers. The value of finished goods on-hand also includes costs allocated from capitalized purchase price and manufacturing variances at year-end. Provisions are made for slow-moving and obsolete inventory as necessary based on future salability of product.

Equipment

Equipment for the Lawry’s and Adolph’s Brands Cooking Aids and Canadian Marinades Businesses is stated at cost net of depreciation. Depreciation is determined principally using the straight-line method over the estimated useful lives of the assets. Estimated useful lives of assets range from 5–14 years.

Major renewals and betterments are capitalized to the equipment accounts while minor replacements, maintenance and repairs, which do not extend the useful lives of the assets, are expensed as incurred.

Long-Lived Assets

Management reviews all long-lived assets for impairment and writes such assets down to fair value whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Impairments are recognized whenever the expected future cash flows derived from such assets are less than such assets’ carrying value.

Foreign Currency Translation

The financial statements of operations outside of the United States are maintained in their local currencies. Assets and liabilities of operations outside of the United States are translated from their respective functional currencies to U.S. dollars using exchange rates in effect at the end of the reporting period. Amounts in the combined statements of revenues and direct expenses are translated using the average exchange rates in effect during the period.

Advertising and Promotions

Advertising includes agency fees and commissions as well as production and media costs for television, magazines, radio and other media channels. Advertising costs incurred to produce media advertising are expensed when incurred.

Promotions include funds used for creative work on coupons, development and distribution of consumer samples, promotional materials and related distribution. These costs are expensed as incurred.

($ in thousands)

Selling Expenses

Expenses directly associated with selling activities for the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses in the combined financial statements include research and development, product development, broker commissions and customer development costs. The Company allocates certain of these selling expenses including broker commissions to the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses based on revenue or as directly incurred. The Company believes its methodology and estimates are reasonable. Selling expenses also include branded costs specific to the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses.

Use of Estimates

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the amounts reported in the combined financial statements and accompanying notes. The most significant estimates relate to inventory valuation, useful lives of property plant and equipment, reserves related to returns, trade and promotional allowances, and manufacturing allocations including manufacturing overheads, warehouse and distribution costs. Actual results may differ from those estimates.

4. Inventories, Net

At December 31, 2007 finished goods inventories of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses consists of the following:

Finished goods	$10,571
Reserve for slow-moving and obsolescence	(213)
Inventory, net	$10,358

5. Equipment

At December 31, 2007 equipment of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses consisted of the following:

Equipment	$ 19,005
Less: Accumulated depreciation	(14,590)
Equipment, net	$ 4,415

Depreciation and amortization expense associated with production costs are included in the cost of sales and was $1,080 for the year ended 2007.

($ in thousands)

6. Accrued Liabilities

At December 31, 2007 accrued liabilities of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses consisted of the following:

Product returns	$ 652
Redemption of consumer Coupons	355
	$1,007

7. Commitments and Contingencies

In the normal course of business, the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses may be a party to claims, disputes, and legal and regulatory proceedings. Management provides for these legal matters where it is probable that a liability has been incurred and the amount of cost could be reasonably estimated. While the ultimate outcome of these claims and lawsuits cannot be readily determined, it is the opinion of management that such claims and lawsuits, individually or in the aggregate, will not have a material adverse effect on the net assets sold or revenues and expenses of the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses.

8. Concentration of Credit Risk

Wal-Mart, encompassing Wal-Mart stores and Sam's Club, represented approximately one quarter of total sales for the Lawry's and Adolph's Brands Cooking Aids and Canadian Marinades Businesses for the years ended December 31, 2007. Apart from this concentration of sales with Wal-Mart, management believes credit risk is limited due to the large number of the remaining customers and their dispersion across the United States and Canada.

Exhibit 99.3

PRO FORMA CONDENSED COMBINED BALANCE SHEET
(Unaudited)

McCormick is accounting for the acquisition of Lawry's as a purchase under United States generally accepted accounting principles. Under the purchase method of accounting, the assets and liabilities of Lawry's are recorded as of the acquisition date, at their respective fair values, and consolidated with those of McCormick. The results of operations of Lawry's will be consolidated with those of McCormick beginning on the date of the purchase. The Pro Forma Condensed Combined Balance Sheet included in this filing reflect both the effects of the Lawry's acquisition as well as the effects of the disposal of Season-All. The sale of Season-All does not meet the SEC requirements for Pro Forma disclosure. However, the acquisition of Lawry's was contingent upon the sale of Season-All and, therefore, the effects of the sale are also reflected in the Pro Forma Condensed Combined Balance Sheet for the period presented.

The Pro Forma Condensed Combined Balance Sheet is based on historical results of the combined entities and will not necessarily be reflective of the results that will be achieved by the combined entities in the future. The Pro Forma Condensed Combined Balance Sheet presents the financial position of McCormick and Lawry's as of May 31, 2008, assuming the acquisition occurred as of that date.

The Pro Forma Condensed Combined Balance Sheet reflects pro forma adjustments that are based upon available information and which McCormick believes are reasonable. The Pro Forma Condensed Combined Balance Sheet does not necessarily reflect the financial position of the entity that actually would have resulted had the transaction, which pro forma effect is given, been consummated as of the date. Additionally, the Pro Forma Condensed Combined Balance Sheet have been prepared on the basis of preliminary estimates of the fair value of the assets acquired and may change as valuations are completed and more facts become known.

This information should be read in conjunction with the previously filed Form 8-K, dated August 1, 2008, the previously filed historical consolidated financial statements and accompanying notes of McCormick, contained in its Annual Report on Form 10-K for the fiscal year ended November 30, 2007 and in its 2008 Quarterly Reports on Form 10-Q, and in conjunction with the historical financial statements and accompanying notes of Lawry's included in this Form 8-K.

McCormick & Company, Inc.
Pro Forma Condensed Combined Balance Sheet, Unaudited
As of May 31, 2008
(in millions)

	Historical		Pro Forma Adjustments				
	McCormick and Company	Lawry's	Season-All Divestiture		Lawry's Acquisition		Pro Forma
Current assets							
Cash and cash equivalents	$ 47.3	$ 0.0	$0.0		$ 0.0		$ 47.3
Receivables, net	416.5	—	—		—		416.5
Inventories	459.6	10.0	(1.1)		—		468.5
Prepaid expenses and other current assets	59.4	—	—		—		59.4
Total current assets	982.8	10.0	(1.1)		—		991.7
Property, plant and equipment	1,063.8	4.2	—		(3.8)	C	1,064.2
Less: accumulated depreciation	(574.4)	—	—		—		(574.4)
Property, plant and equipment, net	489.4	4.2	—		(3.8)		489.8
Goodwill, net	965.3	—	—		407.6	D	1,372.9
Intangible assets, net	228.0	—	—		202.0	D	430.0
Prepaid allowances	44.0	—	—		—		44.0
Investments and other assets	190.9	—	—		—		190.9
Total assets	$ 2,900.4	$ 14.2	($1.1)		$ 605.8		$3,519.3
Current liabilities							
Short-term borrowings	$ 85.6	$ 0.0	($9.2)	A	$ 369.0	E	$ 445.4
Current portion of long-term debt	50.7	—	—		—		50.7
Trade accounts payable	260.2	—	—		—		260.2
Other accrued liabilities	360.2	2.4	—		(1.4)	F	361.2
Total current liabilities	756.7	2.4	(9.2)		367.6		1,117.5
Long-term debt	626.9	—	—		250.0	E	876.9
Other long-term liabilities	272.8	—	—		—		272.8
Total liabilities	1,656.4	2.4	(9.2)		617.6		2,267.2
Minority interest	9.5	—	—		—		9.5
Shareholders' equity							
Common stock	214.7	—	—		—		214.7
Common stock, non-voting	323.9	—	—		—		323.9
Retained earnings	380.5	11.8	8.1	B	(11.8)	G	388.6
Accumulated other comprehensive income	315.4	—	—		—		315.4
Total shareholders' equity	1,234.5	11.8	8.1		(11.8)		1,242.6
Total liabilities and shareholders' equity	$ 2,900.4	$ 14.2	($1.1)		$ 605.8		$3,519.3

The accompanying notes are an integral part of this pro forma condensed combined balance sheet

Notes to Pro Forma Condensed Combined Balance Sheet, Unaudited

Description of Transaction

On July 31, 2008, we completed the purchase of the assets of the Lawry's business from Conopco, Inc. an indirect subsidiary of Unilever N.V. ("Unilever"). Lawry's manufactures and sells a variety of marinades and seasoning blends under the well-known "Lawry's" and "Adolph's" brands in North America. The acquisition included the rights to the brands as well as related inventory and a small number of dedicated production lines. It did not include any manufacturing facilities or employees. The annual sales of this business are approximately $150 million. The allocation of Lawry's sales is expected to be approximately 90% to our consumer segment and approximately 10% to our industrial segment. The purchase price was $604 million in cash, the assumption of certain liabilities relating to the purchased assets and transaction costs of $15 million.

The purchase agreement has undergone a regulatory review and the Federal Trade Commission (FTC) granted final approval for the transaction. As part of that approval, we sold our Season-All business to Morton International, Inc. With annual sales of approximately $18 million, the Season-All business was sold for $15 million in cash, which resulted in a pre-tax gain of $12.9 million.

Adjustments to Financial Statements

(A) Net cash from sale of Season-All ($15 million sales price, less $1 million in selling expenses and $4.8 million in income taxes). The $9.2 million in net cash was used to reduce short-term borrowings related to the acquisition.

(B) After tax gain on the sale of Season-All ($12.9 million net gain less $4.8 million in income taxes).

(C) Estimated fair value adjustment of Lawry's property, plant and equipment, net.

Notes to Pro Forma Condensed Combined Balance Sheet, Unaudited

(D) McCormick has not completed the final assessment of fair values of Lawry's fixed assets and other identifiable assets and liabilities assumed for the purpose of allocating the purchase price. As a result, certain of the allocations are estimates and are subject to revision once the final assessments are completed. The following summarizes the preliminary estimated goodwill and other intangible assets assuming a purchase date of May 31, 2008 (in millions):

Purchase price		$ 604.0
Accrued expenses and fees		15.0
Total purchase price		619.0
Estimated allocation of identified assets and liabilities:		
Tangible net assets acquired	10.4	
Liabilities assumed	(1.0)	
Other intangible assets	202.0	
Subtotal		(211.4)
Total estimated goodwill		$ 407.6

(E) To reflect the medium-term debt and short-term borrowings required to finance the acquisition.

(F) To reflect a $1.4 million reduction to other accrued liabilities to Lawry's June balance sheet for estimated liabilities assumed at acquisition.

(G) To eliminate Lawry's shareholders' equity accounts