

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8**  
**REGISTRATION STATEMENT**  
**UNDER**  
**THE SECURITIES ACT OF 1933**

**McCORMICK & COMPANY, INCORPORATED**

(Exact name of registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction of  
incorporation or organization)

**52-0408290**  
(I.R.S. Employer  
Identification No.)

**18 Loveton Circle**  
**Sparks, Maryland**  
(Address of Principal Executive Offices)

**21152**  
(Zip Code)

**2007 Employees Stock Purchase Plan**  
(Full title of plan)

Robert W. Skelton  
Senior Vice President, General Counsel & Secretary  
McCormick & Company, Incorporated  
18 Loveton Circle  
Sparks, Maryland 21152  
(410) 771-7563  
(Name, address and telephone of agent for service)

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock Non-Voting (no par value) issuable under the 2007 Employees Stock Purchase Plan	700,000 shares	\$38.39	\$26,873,000	\$825

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the Registrant's Common Stock Non-Voting that may become issuable under the plan as set forth herein by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of the Registrant's Common Stock Non-Voting.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) promulgated under the Securities Act. The offering price per share and aggregate offering price are based upon the average of the high and low prices of the Registrant's Common Stock Non-Voting as reported on the New York Stock Exchange on April 2, 2007, in accordance with Rule 457(c) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 700,000 shares of the Registrant's Common Stock Non-Voting to be issued pursuant to the Registrant's 2007 Employees Stock Purchase Plan.

**PART I**

**INCORPORATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

As permitted by the rules of the Securities and Exchange Commission (the "Commission"), this registration statement omits the information specified in Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participants in the plan as required by Rule 428(b)(1) under the Securities Act of 1933. Such documents are not being filed with the Commission as part of this registration statement or as prospectuses or prospectus supplements pursuant to Rule 424. These documents and the documents incorporated by reference in this registration statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act of 1933.

## INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

**Item 3. Incorporation of Documents by Reference**

The following documents or designated portions thereof are incorporated herein by reference in this registration statement:

- (a) The Registrant's Annual Report on Form 10-K for the fiscal year ended November 30, 2006;
- (b) The Registrant's Quarterly Report on Form 10-Q for the three-month period ended February 28, 2007;
- (c) The Registrant's Form 10 Registration Statement dated April 29, 1965 (Registration Statement File Number 0-748) registering stock pursuant to Section 12(g) of the Securities and Exchange Act of 1934, as amended by Form 8 filed on August 16, 1988 with the Commission, which describes the Registrant's securities.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold, or which deregisters all securities remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

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**Item 4. Description of Securities**

Not applicable.

**Item 5. Interests of Named Experts and Counsel**

The legal validity of the issuance of the shares of Common Stock Non-Voting offered by the Prospectus has been passed upon by Robert W. Skelton, Senior Vice President, General Counsel and Secretary of the Registrant. As of March 28, 2007, Mr. Skelton owned 281,816 shares of the Registrant's Common Stock and 114,448 shares of Common Stock Non-Voting, which includes shares of Common Stock and Common Stock Non-Voting beneficially owned by Mr. Skelton alone or jointly with his spouse and children who have the same home as Mr. Skelton. It also includes 199,483 shares of Common Stock and 66,495 shares of Common Stock Non-Voting which could be acquired within 60 days of March 28, 2007 pursuant to the exercise of stock options and 12,159 shares of Common Stock beneficially owned by virtue of his participation in the McCormick 401(k) Retirement Plan.

**Item 6. Indemnification of Directors and Officers**

Under the Registrant's By-Laws and the Maryland General Corporation Law, the directors and officers of the Registrant may be entitled to indemnification in respect to threatened, pending or completed actions, suits or proceedings, whether civil, criminal, administrative or investigative ("proceedings") to which they are made a party by reason of their position as a director or officer of the Registrant. In the case of conduct in their official capacity with the Registrant, directors and officers will be entitled to indemnification so long as they acted in good faith and in a manner which they reasonably believed was in the best interests of the Registrant, and in all other cases they will be entitled to indemnification so long as they acted in good faith and in a manner that was at least not opposed to the best interests of the Registrant. In the case of criminal proceedings, the director or the officer also must have had no reasonable cause to believe that the conduct was unlawful.

If the director or officer is successful on the merits or otherwise in the defense of any proceedings, the director or officer will be entitled to indemnification against reasonable expenses incurred in connection with the proceedings regardless of whether the foregoing standards are met. In addition, a court of competent jurisdiction may order indemnification if it determines that the director or officer has met the foregoing standards, or even if not, if it determines that the director or officer is entitled to indemnification in view of all the relevant circumstances.

Any indemnification required or permitted by the Registrant's By-Laws and the Maryland General Corporation Law may be against judgments, penalties, fines, settlements and reasonable expenses actually incurred by the director or officer in connection with the proceeding. However, if the proceeding is by or in the right of the Registrant, indemnification may be made only against expenses and may not be made in respect of any proceeding in which the director or officer is adjudged to be liable to the Registrant.

Under the Registrant's Charter, the monetary liability of directors and officers to the Registrant or its stockholders is eliminated except for, and to the extent of, actual receipt of an improper benefit in money, property or services, or in respect to an adjudication based upon a finding of active and deliberate dishonesty material to the cause of action adjudicated.

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The Registrant also maintains for the benefit of its directors and officers insurance covering certain liabilities asserted against or incurred by such persons in their capacity as, or as a result of their position of, director or officer of the Registrant. This insurance may afford protection for liabilities not subject to indemnification under the Registrant's By-Laws and the Maryland General Corporation Law.



/s/ ROBERT J. LAWLESS  
Robert J. Lawless

Chairman & Chief Executive Officer

April 11, 2007

Principal Financial Officer:

/s/ FRANCIS A. CONTINO  
Francis A. Contino

Executive Vice President, Chief  
Financial Officer & Strategic Planning

April 11, 2007

Principal Accounting Officer:

/s/ KENNETH A. KELLY, JR.  
Kenneth A. Kelly, Jr.

Vice President & Controller

April 11, 2007

A majority of the Board of Directors:

JOHN P. BILBREY, JAMES T. BRADY, FRANCIS A. CONTINO, J. MICHAEL FITZPATRICK, FREEMAN A. HRABOWSKI, III, ROBERT J. LAWLESS, MICHAEL D. MANGAN, MARGARET M.V. PRESTON, GEORGE A. ROCHE AND WILLIAM E. STEVENS.

By:           /s/ ROBERT W. SKELTON  
                  Robert W. Skelton

Attorney-in-fact

April 11, 2007

**Exhibit Index**

**Exhibit**

(4) Instruments defining the rights of security holders, including

**References**

Restatement of Charter of McCormick & Company, Incorporated dated April 16, 1990, (See Exhibit #4, Registration Statement on Form S-8, Registration No. 33-39582 filed March 25, 1991), as amended by Articles of Amendment dated April 1, 1992 (See Exhibit #4, Registration Statement on Form S-8, Registration No. 33-59842 filed March 19, 1993), as further amended by the Articles of Amendment dated March 27, 2003 (See Exhibit #4, Registration Statement on Form S-8, Registration No. 333-104084 filed March 28, 2003). No instrument of Registrant with respect to long-term debt involves an amount of authorized securities which exceeds 10 percent of the total assets of the Registrant and its subsidiaries on a consolidated basis. Registrant agrees to furnish a copy of any such instrument upon request of the Commission.

(5) Opinion re: legality

Opinion of Robert W. Skelton, Esquire, attached.

(15) Letter re: unaudited, interim financial information

Not applicable.

(23) Consents of experts and counsel

See "Consent of Independent Registered Public Accounting Firm" and Exhibit #5

(24) Power of Attorney

Attached.

April 11, 2007

Board of Directors  
McCormick & Company, Incorporated  
18 Loveton Circle  
Sparks, Maryland 21152

Re: Registration Statement on Form S-8 dated April 11, 2007

I am Senior Vice President, General Counsel & Secretary of McCormick & Company, Incorporated (the "Company"). I have reviewed and am familiar with the McCormick & Company, Incorporated 2007 Employees Stock Purchase Plan (the "Plan"), the Charter and the By-Laws of the Registrant, the corporate proceedings relating to the adoption of the Plan and the Registration Statement on Form S-8 being filed with the Securities and Exchange Commission under the Securities Act of 1933 in the matter of the offering of shares of Common Stock Non-Voting under the Plan.

I have assumed for the purpose of this opinion that all of the shares to be issued pursuant to the Plan will be new issue shares. In my opinion, the shares offered and sold pursuant to the Plan upon issuance and delivery by the Registrant will be legally and validly authorized and issued and will be fully paid and non-assessable in the hands of the holders thereof.

I hereby consent to the filing of this opinion as an exhibit to the above-mentioned Registration Statement.

Very truly yours,

/s/ Robert W. Skelton

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**CONSENT OF COUNSEL**

The consent of Robert W. Skelton, Esquire is included in the opinion filed as Exhibit 5 to the Registration Statement.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2007 Employees Stock Purchase Plan of McCormick & Company, Incorporated of our reports dated January 23, 2007, with respect to the consolidated financial statements of McCormick & Company, Incorporated, and subsidiaries, McCormick & Company, Incorporated management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of McCormick & Company, Incorporated, incorporated by reference in its Annual Report (Form 10-K) for the year ended November 30, 2006, and the related financial statement schedules included therein filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP

Baltimore, Maryland  
April 9, 2007

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**McCormick & Company, Incorporated**

**Power of Attorney**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officers and directors of McCormick & Company, Incorporated, a Maryland corporation with offices at 18 Loveton Circle, Sparks, Maryland 21152 (the "Corporation"), hereby constitute and appoint Robert J. Lawless, Francis A. Contino and Robert W. Skelton, jointly and severally, each in his own capacity, his or her true and lawful attorneys-in-fact, with full power of substitution, for him or her and his or her name, place and stead, in any and all capacities, to sign this Registration Statement, any and all amendments to this Registration Statement, or any Registration Statement filed pursuant to Rule 462 under the Securities Act, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents with full power and authority to do so and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ ROBERT J. LAWLESS</u> Robert J. Lawless	Chairman of the Board & Chief Executive Officer, Director	March 28, 2007
<u>/s/ FRANCIS A. CONTINO</u> Francis A. Contino	Executive Vice President, Chief Financial Officer & Strategic Planning, Director	March 28, 2007
<u>/s/ KENNETH A. KELLY, JR.</u> Kenneth A. Kelly, Jr.	Vice President & Controller	March 28, 2007
<u>/s/ JOHN P. BILBREY</u> John P. Bilbrey	Director	March 28, 2007
<u>/s/ JAMES T. BRADY</u> James T. Brady	Director	March 28, 2007
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<u>/s/ J. MICHAEL FITZPATRICK</u> J. Michael Fitzpatrick	Director	March 28, 2007
<u>/s/ FREEMAN A. HRABOWSKI, III</u> Freeman A. Hrabowski, III	Director	March 28, 2007
<u>/s/ MICHAEL D. MANGAN</u> Michael D. Mangan	Director	March 28, 2007
<u>/s/ MARGARET M.V. PRESTON</u> Margaret M. V. Preston	Director	March 28, 2007
<u>/s/ GEORGE A. ROCHE</u> George A. Roche	Director	March 28, 2007
<u>/s/ WILLIAM E. STEVENS</u> William E. Stevens	Director	March 28, 2007