SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

Form 8-K/A

Amendment No. 1

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): August 31, 2000

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 incorporation or organization)	(I.R.S. Employer Identification No.)

18 LOVETON CIRCLE, P. O. BOX 6000, SPARKS, MD	21152-6000
(Address of principal executive offices)	(Zip Code)

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

ITEM 2. ACQUISITION OR DISPOSITION OF ASSETS.

This Amendment No. 1 hereby amends Item 7 of the Current Report on Form 8-K filed by McCormick & Company, Incorporated with the Securities and Exchange Commission on September 15, 2000 relating to McCormick's acquisition on August 31, 2000 of Ducros, S.A. and Sodis, S.A.S. The following financial statements required by Item 7 are filed as part of this report beginning on page 5.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(a) Financial Statements of the Business Acquired.

- Balance sheets as of December 31, 1999 and the related consolidated income statements and consolidated statement of cash flows for the year ended December 31, 1999, of Ducros, together with independent accountant's report thereon, in accordance with accounting principles generally accepted in France.

- Balance sheets as of December 31, 1999 and the related consolidated income statements and consolidated statement of cash flows for the year ended December 31, 1999, of Sodis, together with independent accountant's report thereon, in accordance with accounting principles generally accepted in France.

- Reconciliation of Ducros historical statements to accounting principles generally accepted in the United States ("US GAAP").

- Consent of Independent Accountants

(b) Pro Forma Financial Information.

- Pro Forma Condensed Combined Statement of Income for the year ended November 30, 1999 (unaudited).

- Pro Forma Condensed Combined Statement of Income for the 6-month period ended May 31, 2000 (unaudited).

- Pro Forma Condensed Combined Balance Sheet as of May 31, 2000 (unaudited).

- Notes to Unaudited Pro Forma Condensed Combined Financial Statements

(c) Exhibits.

2.1 Stock Purchase Agreement (Incorporated by reference from the McCormick's Current Report on Form 8-K filed on September 15, 2000).

99.1 Press Release, dated August 31, 2000 (Incorporated by reference from the McCormick's Current Report on Form 8-K filed on September 15, 2000).

SIGNATURES

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 thereunto duly authorized.

McCORMICK & COMPANY, INCORPORATED

Date: November 14, 2000

By: /s/ Francis A. Contino

Francis A. Contino
Executive Vice President & Chief Financial Officer

Date: November 14, 2000

By: /s/ Kenneth A. Kelley, Jr.

Kenneth A. Kelly, Jr.
Vice President & Controller

ITEM 7(a): FINANCIAL STATEMENTS OF THE BUSINESSES ACQUIRED.

BUSINESS : DUCROS S.A.

INDEPENDENT ACCOUNTANT'S REPORT

In fulfillment of the assignment decided by your general meeting, we have audited the consolidated financial statements of Ducros established in euros for the financial year-end December, 31 1999, as presented in this report.

These consolidated financial statements are the responsibility of the Eridania Beghin-Say's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audit in accordance with the 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 misstatements. 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Ducros and its subsidiaries as of December, 31 1999.

Le Commissaire aux Comptes
Deloitte Touche Tohmatsu - Audit
Neuilly, May, 11 2000

/s/ Arnaud de Planta

DUCROS GROUP
CONSOLIDATED BALANCE SHEET

IN THOUSANDS OF EUR	DECEMBER 31, 1999		DECEMBER 31, 1999
Intangible assets	6 898	SHAREHOLDERS' EQUITY	
Goodwill	7 024	Share capital	15 829
PROPERTY, PLANT AND EQUIPMENT		Retained earnings	53 705
Gross value	67 240	Accumulated exchange difference	(1 469)
Accumulated amortization	(41 562)	Net income	14 207
TOTAL TANGIBLE FIXED ASSETS	25 678		
		TOTAL SHAREHOLDERS' EQUITY FOR THE SHARE OF THE GROUP	82 272
FINANCIAL FIXED ASSETS			
Unconsolidated investments	78	Minority interest	-
Deposits	349		
Other financial assets	5 933	Provisions for risks and charges	6 260
TOTAL FINANCIAL FIXED ASSETS	6 360		
		Borrowings	7 412
TOTAL FIXED ASSETS	45 960		
		Trade accounts payable	58 452
Inventories and work in progress	38 447	Other operating debt	11 323
		TOTAL	69 775
Trade accounts receivable	70 691		
Other receivable	5 872		
TOTAL RECEIVABLE	76 563	Fixed assets suppliers	3 844
		Other debt	973
Cash at bank and in hand	8 847	TOTAL	4 817
CURRENT ASSETS	123 857		
Prepaid and other	719		
TOTAL ASSETS	170 536	TOTAL LIABILITIES	170 536

See notes to consolidated financial statements.

Prepared in accordance with accounting principles generally accepted in France.

DUCROS GROUP
CONSOLIDATED INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 1999

IN THOUSANDS OF EUR	1999
OPERATING INCOME	
Turnover	246 778
Other operating income	282
TOTAL OPERATING INCOME	247 060
OPERATING EXPENSES	
Purchases & change in stock	77 274
Wages and social security	26 124
Amortization charge	6 122
Head office costs	3 110
Slotting fees	2 592
Other operating costs	114 917
TOTAL OPERATING EXPENSES	230 139
OPERATING RESULT	16 921
Financial result	(341)
OPERATING RESULT BEFORE INCOME TAX	16 580
Exceptional result	(884)
Income tax	(989)
NET RESULT	14 707
Amortization of goodwill	(500)
Minority interest	-
CONSOLIDATED NET RESULT FOR THE SHARE OF THE GROUP	14 207

See notes to consolidated financial statements.
Prepared in accordance with accounting principles generally accepted in France.

DUCROS GROUP

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 1999

IN THOUSANDS OF EUR			1999
NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating result			16 921
Amortization charge			6 122
Write on / (write back) for operating reserves			(416)
EBITDA			22 627
Change in working capital			(4 666)
OPERATING CASH FLOW			17 961
Paid interests, net (financial result)			(341)
Paid income tax			(1 178)
Exceptional costs paid			(793)
	TOTAL (a)		15 649
NET CASH FROM INVESTING ACTIVITIES			
CAPITAL EXPENDITURES			(11 079)
Tangible fixed assets		(6 771)	
Loans		(4 002)	
Other fixed assets		(306)	
DISPOSAL OF ASSETS OR LOAN REIMBURSMENT			637
Tangible fixed assets		187	
Loans		450	
CHANGE IN WORKING CAPITAL			(478)
	TOTAL (b)		(10 920)
NET CASH PROVIDED BY FINANCING ACTIVITIES			
New / (repayments) borrowings			(3 997)
	TOTAL (c)		(3 997)
Effect of variance in exchange rates (d)			13
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (a)+(b)+(c)+(d)			745
Cash and cash equivalents at the beginning of the year			8 102
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR			8 847

See notes to consolidated financial statements.
Prepared in accordance with accounting principles generally accepted in France.

DUCROS GROUP
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

The consolidated financial statements are presented in accordance with the rules and regulations in force in France.

From January, 1st 1999, the group is no longer allowed to apply the International Accounting Standards Committee (IASC) accounting principles.

Indeed, the revised IAS 1, applicable this year, requires the use of the wholeness of the IASC standards.

The French law on the consolidated accounts does not allow the groups to present their financial statements only under the IASC GAAPs, as long as the article 6 of the law nDEG.98-261 of April, 6 1999, is not enter in force. This article gives the possibility to some groups to apply IAS GAAPs, instead of the French accounting rules.

However, the accounting principles applied to prepare the financial statements are consistent with those applied in the previous financial statements.

a) PRINCIPLES OF CONSOLIDATION

The consolidation has been done from the financial accounts as of December, 31.

All the significant investments in which Ducros has an exclusive control, directly or undirectly, are fully consolidated.

The companies in which there is a joint control are consolidated according to the proportional integration method.

The companies in which Ducros has a significant influence and holds, directly or indirectly, more than 20% of the shareholders' equity, are consolidated using the equity method.

Certain investments although corresponding to the above criteria are not consolidated, as they are not significant.

All significant intercompany balances and transactions have been eliminated in consolidation.

b) FOREIGN CURRENCY TRANSLATION

The transactions made in foreign currencies are converted at the exchange rate at the date of the transaction.

The payable and receivable in foreign currency are converted at the year-end exchange rate, and the exchange gains and losses are recognized in the income statement.

The financial accounts of foreign subsidies are converted as follows :

Except the shareholders' equity, for which the historical rates are applied, the balance sheet is converted in euros on the basis of the official exchange rates at the end of the financial year. The income statement is converted using the average exchange rate of the period.

The resulting exchange rate difference is recorded in the consolidated shareholders' equity.

Before this, and according to their management method, the financial accounts of the foreign subsidiaries located in countries with a high inflation rate, are converted by using the year-end exchange rate - after having been restated by the effects of the inflation, or reported in the functional currency.

c) INTANGIBLE FIXED ASSETS
The trademarks are not amortized due to their legal protection. In case of a significant and durable downturn, it is possible to constitute a provision for depreciation.

The other intangible fixed assets are amortized on a straight-line basis, according to their useful life as follows :

Goodwill	20 years
Patents, licenses	variable duration not exceeding 20 years
Start-up costs	3/5 years
Software	variable duration not exceeding 5 years

d) RESEARCH AND DEVELOPMENT COSTS
The research and development costs are generally expenses in the year they are incurred.

e) GOODWILL
The difference arising from the first consolidation of a subsidiary (excess of purchase price compared to the restated net assets acquired) is allocated, if any, to the appropriate captions of the consolidated balance sheet. The allocation of this difference to the appropriate assets and liabilities is done on a period that does not exceed the end of the first complete financial year after the acquisition. The residual part constitutes the goodwill which is amortized on a 20-year-period, except for specific cases, for which a shorter duration can be justified (note 4). In case the fair value of the assets and liabilities exceed this difference, the allocation is limited to the latest.

f) TANGIBLE FIXED ASSETS
The tangible fixed assets are recorded at their acquisition cost (note 5).

Amortization is calculated on a straight-line method over the estimated useful lives of the assets.

The main asset lives are :

Industrial buildings	20-40 years
Machinery and equipments	5-10 years
Fixtures and fittings	10-20 years
Furniture	10 years
Cars and other vehicles	5 years

Concerning assets used under capital leases, the purchase cost at the date of signing of the contract is recorded in the fixed assets and amortized on a straight-line basis, following the above presented method. The corresponding debt is recorded in the liabilities.

The maintenance costs are expressed in the year they are incurred, except when they contribute to improve the productivity or extend the useful life of the asset.

g) NON CONSOLIDATED INVESTMENTS
These investments are stated at their acquisition cost ; less, if any, provisions for depreciation. These depreciations take into account the share of net equity and the potential future profitability, if any.

h) INVENTORIES AND WORK IN PROGRESS
Inventories and work in progress are valued at their production cost, without exceeding the net realisable value. The production costs correspond essentially to the weighted average costs.

i) GRANT
They are recorded in the liabilities and are writen-back in the income statement at the same rate than the amortization of the tangible fixed assets to which they are linked.

j) RETIREMENT COMMITMENTS AND RELATED ITEMS
The group records the amount of its retirement commitments, departure indemnities and other related items (for the working employees as well as for the retired employees).

k) TAXES
The amount of tax effectively due at the end of the financial year is corrected by the deferred tax, which is calculated at the enacted tax rate on all temporary differences between the accounting values and the tax values, as well as on the consolidation entries. The deferred tax asset - as well as the deferred tax related to the carried forward losses - calculated for each tax entity, are recorded if the probability to recover them has been established.

Taxes from dividends distribution which will be paid in the following year are accrued.

No provision related to the distributable retained earnings of the subsidiaries is set up, as they are considered to be held permanently.

l) FINANCIAL INSTRUMENTS
In order to manage their exchange risk, the companies of the Ducros group use various financial instruments.

The group policy is to reduce its exposure to the fluctuation of the exchange rates and not to speculate.

The positions are negotiated on the markets over the counter, with first class bank counterparts, or with companies of the Eridania Beghin-Say group.

The results made on the hedging instruments are booked according to the results arised on the hedged items.

All the transactions in progress at the year-end are mentioned as off-balance sheet commitments, without any compensation.

The foreign exchange risks due to the trading activity are analysed and managed as soon as they have been identified. Strategies of firm or optional hedgings (forward purchases / sales) are implemented according to the probability of the outcome of the risk, the anticipation of the evolution of the currencies and the result of the term period (backward-forward).

m) CASH FLOW
Cash and equivalents includes cash and marketable securities, if any. The trade notes given to the bank at the year-end, with maturity date after the year-end, are stated under < < cash and equivalents > > caption.

2. CONSOLIDATION PERIMETER

a) EVOLUTION OF THE CONSOLIDATION PERIMETER
The 1999 consolidation perimeter is the same than for 1998, as no movement has been occurred.

b) LIST OF CONSOLIDATED COMPANIES AS OF DECEMBER, 31 1999

	HEAD OFFICE	COUNTRY	SIREN NUMBER	% OF CONTROL	% OF INTERESTS
FULLY CONSOLIDATED					
Ducros	Carpentras	France	622 980 027	100,00	100,00
Ducros Distribution Benelux	Braine L'alleud	Belgium		100,00	100,00
Ducros Guadeloupe	Baie Mahault	France	342 032 729	100,00	100,00
Ducros Margao Productos Alimentares	Alverca	Portugal		100,00	100,00
Ducros SA	Barcelone	Spain		100,00	100,00
Ducros Reunion	Le Port	France	950 640 318	100,00	100,00
Alb Ducros Sarl	Tirana	Albania		100,00	100,00
Ducros srl	Milan	Italy		100,00	100,00
Ducros Polska Zoo	Varsovie	Poland		100,00	100,00

3. INTANGIBLE FIXED ASSETS

IN THOUSANDS OF EUR	GROSS VALUES	AMORTIZATION	NET VALUES 31.12.1999	NET VALUES 31.12.1998
Trademark	4 378	(31)	4 347	4 324
Software	4 281	(2 342)	1 939	2 273
Other	668	(56)	612	651
TOTAL	9327	(2 429)	6 898	7 248

4. GOODWILL

IN THOUSANDS OF EUR	GROSS VALUES	AMORTIZATION	NET VALUES 31.12.1999	NET VALUES 31.12.1998
As of January, 1st	9 997	(2 473)	7 524	8 024
Amortization of the period	-	(500)	(500)	(500)
AS OF DECEMBER, 31	9 997	(2 973)	7 024	7 524

As at December, 31 1999, the balance of the goodwill, standing at kEUR 7 024 can be analysed as follows :

- - Ducros SA (ex : Ducros Int. BV)	5 509
- - Ducros Margao	1 472
- - Ducros Italy	43

5. TANGIBLE FIXED ASSETS

a) BY NATURE

IN THOUSANDS OF EUR	GROSS VALUES	AMORTIZATION	NET VALUES 31.12.1999	NET VALUES 31.12.1998
Lands	1 100	(40)	1 060	1 039
Buildings	24 083	(16 739)	7 344	8 432
Machinery and equipments	32 087	(20 293)	11 794	11 503
Other tangible fixed assets	6 186	(4 490)	1 696	2 056
Fixed assets in progress	3 784	-	3 784	1 761
TOTAL	67 240	(41 562)	25 678	24 791

b) MOVEMENT OF THE YEAR

IN THOUSANDS OF EUR	1999
As of January, 1st	24 791
Evolution of the perimeter	-
Investments of the period	6 771
Disposals	(303)
Amortization	(5 651)
Effect of the currencies exchange	70
AS OF DECEMBER, 31	25 678

6. NOT CONSOLIDATED INVESTMENTS

IN THOUSANDS OF EUR	% 1999	31.12.1999	31.12.1998
Cavasse/Mul	49,93	49	49
Dessert Products Int.	51,00	27	-
Other	-	2	2
TOTAL		78	51

7. FINANCIAL FIXED ASSETS

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Loans to the EBS subsidiaries	5 669	2 078
Loans with the non consolidated companies	205	205
Other	73	59
TOTAL	5 947	2 342

The loans with the non consolidated companies are only related to Cavasse/Mul.

8. INVENTORIES AND WORK IN PROGRESS

IN THOUSANDS OF EUR	GROSS VALUES	AMORTIZATION	NET VALUES 31.12.1999	NET VALUES 31.12.1998
Raw material	24 300	(1 213)	23 087	21 445
Work in progress	145	-	145	-
Finished goods	15 551	(336)	15 215	17 205
TOTAL	39 996	(1 549)	38 447	38 650

9. OTHER RECEIVABLE ACCOUNTS

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Receivable from French State	3 888	3 528
Advance to suppliers (raw material)	1 787	190
Other	197	184
TOTAL	5 872	3 902

10. CHANGE IN SHAREHOLDERS' EQUITY

IN THOUSANDS OF EUR	EQUITY	PREMIUM	RETAINED EARNINGS	ACCUMULATED EXCHANGE DIFFERENCE	NET RESULT	TOTAL
As of December, 31 1998	15 829	-	40 727	(1 662)	12 978	67 872
Allocation in retained earnings	-	-	12 978	-	(12 978)	-
Ducros shares	-	-	-	-	-	-
Paid dividends	-	-	-	-	-	-
Increase of capital	-	-	-	-	-	-
Result of the year	-	-	-	-	14 207	14 207
Exchange difference	-	-	-	193	-	193
AS OF DECEMBER, 31 1999	15 829	-	53 705	(1 469)	14 207	82 272

11. PROVISIONS FOR RISKS AND CHARGES

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Retirement indemnities and related items (note a)	332	332
Deferred tax, net (note b)	1 755	2 247
Other risks and charges (note c)	4 173	4 018
TOTAL	6 260	6 597

a) RETIREMENT INDEMNITIES
The provision for retirement indemnities of kEUR 332 relates to the Ducros France company (444 employees as at December, 31 1999).

For the subsidiaries of the group, there is no provision, as there is no legal obligation or they employee a small number of people.

Regarding the Italian subsidiary, an indemnity is due at the end of the contract of an employee, which is recorded in < < other operating debt > >, for an amount of kEUR 130 in 1999 and kEUR 111 in 1998.

b) DEFERRED TAX (NET)
The deferred tax amounts to kEUR 1 755 and it is composed of the following :
- - France : 2 909
- - Portugal : (356)
- - Italy : (287)

- - Poland (379)
- - Spain (132)

Concerning France, they are mainly related to regulatory provisions such as the provision for increase in prices (kEUR 1 546) and to the excess of the accelerated amortization (kEUR932). The balance is due to other restatements or temporary difference.

Regarding the subsidiaries, the recorded deferred tax are linked to tax losses carried forward.

c) OTHER RISKS AND CHARGES
This caption amounts to kEUR 4 173 and the breakdown is as follows :

France :	Business tax for displays	841
	Potypara litigation	790
	Litigations linked to employees	314
	Tax audit	303
Belgium	Tax litigation	345
	Former Manager	192
Italy	Retirement of commercial agents	259
		3044
	Other risks and charges (< kEUR 200)	1 129*
	TOTAL	4 173

* Including France 825, Belgium 151, Italy 51, Portugal 50, Albania 39, Guadeloupe 13.

12. DEBTS

a) SCHEDULE

IN THOUSANDS OF EUR	BONDS	OTHER LOANS	TOTAL 31.12.1999	TOTAL 31.12.1998
Less than one year	-	7 412	7 412	11 227
One to five years	-	-	-	-
More than five years	-	-	-	-
TOTAL	-	7 412	7 412	11 227

b) FINANCIAL DEBT, NET
As of December, 31 1999, the net financial debt is negative (cash in hand) :

IN THOUSANDS OF EUR	
Financial debt	7 412
Cash at bank and in hand	(8 847)
Loan EBS subsidiaries	(5 659)
TOTAL	(7 094)

13. OTHER OPERATING DEBT

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Debt to employees	3 065	2 802
Social and tax debt	4 198	3 715
Other	4 060	4 024
TOTAL	11 323	10 541

14. TURNOVER BREAKDOWN

a) BY SECTOR

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Pepper, herbs and spices	142 700	132 021
Dessert aids	76 987	73 328
Other	27 091	30 732
TOTAL	246 778	236 081

b) BY COUNTRY

IN kEUR	31.12.1999	31.12.1998
France	178 392	168 356
Other EU countries	55 642	55 348
Other European countries	3 704	4 077
North-America	628	440
Middle-East Africa	6 708	6 820
Rest of the world	1 704	1 040
TOTAL	246 778	236 081

15. OTHER OPERATING INCOME

IN kEUR	31.12.1999	31.12.1998
Operating subsidies	7	13
Other income	275	206
TOTAL	282	219

16. RESEARCH AND DEVELOPMENT COSTS

Research and development costs for the financial year 1999 amount to kEUR 1 200, versus kEUR 1 103 in 1998.

17. EXCEPTIONAL RESULT

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Restructuring plan	(278)	(145)
Capital gain / (loss) on asset disposals	(127)	10

Other income / (charges), net	(479)	(990)
TOTAL	(884)	(1 125)

< < Other income / (charges), net > > for 1998 includes an expense of kEUR (495) related to a litigation between Ducros SA and Auchan.

18. INCOME TAX

a) ANALYSIS OF THE TAX CHARGES

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Income tax	1 475	943
Deferred tax	(486)	(36)
Total	989	907

b) ANALYSIS OF THE EFFECTIVE RATE
The 1999 effective rate stands at 6,3% against 5,5% in 1998 and should be analysed as follows :

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Legal income tax rate in France	33,3	33,3
Impact of the contribution	6,6	4,0
Use of tax losses carry forward	(29,9)	(32,1)
Other differences	(3,7)	0,3
TOTAL EFFECTIVE TAX	6,3	5,5

The use of tax losses carry forward relates mainly to Ducros SA for 25% in 1999 and 31% in 1998.

19. FINANCIAL COMMITMENTS

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Guarantees, deposits and counter-guarantees in the favor of third parties	578	517
Forward purchases	7 694	13 809

20. NUMBER OF EMPLOYEES

a) AVERAGE NUMBER OF EMPLOYEES DURING THE YEAR

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
Managers	13	13
Other executives	124	123
Employees	353	359
Workers	279	307
TOTAL	769	802

b) NUMBER OF EMPLOYEES AT THE END OF THE YEAR BY COUNTRY

IN THOUSANDS OF EUR	31.12.1999	31.12.1998
France	483	500
Other EU union	172	184
Other European countries	75	73
Middle-East Africa	1	21
TOTAL	731	778

21. KEY FIGURES BY SUBSIDIARY

IN THOUSANDS OF EUR		TURNOVER	OPERATING RESULT	TANGIBLE FIXED ASSETS	INVENTORIES	TOTAL ASSETS
Ducros SA	1999	175 750	12 878	22 813	31 791	129 373
	1998	164 587	14 961	21 623	31 294	112 547
Ducros Margao	1999	8 365	504	513	663	6 599
	1998	8 825	719	643	1 042	7 252
Ducros Guadeloupe	1999	8 303	540	175	1 226	3 040
	1998	8 460	435	259	1 074	3 316
Ducros Reunion	1999	3 925	98	56	582	1 952
	1998	3 968	78	80	829	2 103
Ducros Distribution Benelux	1999	20 017	2 174	595	1 138	10 471
	1998	18 373	1 941	620	1 060	9 120
Ducros Distribution Spain	1999	13 523	902	552	703	7 668
	1998	13 483	614	565	806	6 713
Ducros Distribution Italy	1999	10 306	415	188	291	6 587
	1998	10 250	130	218	341	7 010
Ducros Albalia	1999	3 185	93	579	1 651	3 257
	1998	4 706	339	562	1 902	2 942
Ducros Poland	1999	3 404	(683)	207	302	1 589
	1998	3 429	(440)	221	302	1 207
TOTAL	1999	246 778	16 921	25 678	38 447	170 536
	1998	236 081	18 777	24 791	38 550	152 210

BUSINESS: SODIS S.A.S.

INDEPENDENT ACCOUNTANT'S REPORT

In fulfillment of the assignment decided by your general meeting, we have audited the consolidated financial statements of Sodis established in euros for the financial year-end December, 31 1999, as presented in this report.

These consolidated financial statements are the responsibility of the Eridania Beghin-Say's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audit in accordance with the 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 misstatements. 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Sodis and its subsidiaries as of December, 31 1999.

Le Commissaire aux Comptes
Deloitte Touche Tohmatsu - Audit
Neuilly, May, 11 2000

/s/ Arnaud de Planta

SODIS GROUP
CONSOLIDATED BALANCE SHEET

IN THOUSANDS OF EUR	DECEMBER 31, 1999		DECEMBER 31, 1999
Intangible assets	2	SHAREHOLDERS' EQUITY	
Goodwill	-	Share capital	46
PROPERTY, PLANT AND EQUIPMENT		Retained earnings	(80)
Gross value	342	Net income	84
Accumulated amortization	(251)		
TOTAL TANGIBLE FIXED ASSETS	91	TOTAL SHAREHOLDERS' EQUITY FOR THE SHARE OF THE GROUP	50
FINANCIAL FIXED ASSETS		Minority interest	-
Deposits	38	Provisions for risks and charges	3
TOTAL FINANCIAL FIXED ASSETS	38	Borrowings	772
TOTAL FIXED ASSETS	131		
Inventories and work in progress	5		
Trade accounts receivable	621	Trade accounts payable	444
Other receivable	237	Other operating debt	944
TOTAL RECEIVABLE	858	TOTAL	1 388
Other receivable	511		
Cash at bank and in hand	661		
CURRENT ASSETS	2 035		
Prepaid and other	47		
TOTAL ASSETS	2 213	TOTAL LIABILITIES	2 213

See notes to consolidated financial statements.

Prepared in accordance with accounting principles generally accepted in France.

SODIS GROUP
CONSOLIDATED INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 1999

IN THOUSANDS OF EUR	1999
OPERATING INCOME	
Turnover	6 364
Other operating income	56
TOTAL OPERATING INCOME	6 420
OPERATING EXPENSES	
Wages and social security	4 286
Amortization charge	27
Other operating costs	2 060
TOTAL OPERATING EXPENSES	6 373
OPERATING RESULT	47
Financial result	55
OPERATING RESULT BEFORE INCOME TAX	102
Exceptional result	(2)
Income tax	(16)
Minority interest	-
CONSOLIDATED NET RESULT FOR THE SHARE OF THE GROUP	84

See notes to consolidated financial statements.

Prepared in accordance with accounting principles generally accepted in France.

SODIS GROUP
CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 1999

IN THOUSANDS OF EUR		1999
NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating result		47
Amortization charge		27
Write on / (write back) for operating reserves		(14)
EBITDA		60
OPERATING CASH FLOW		60
Financial result		55
Income tax		(16)
Proceeds of change in cash adjustments		21
	TOTAL (a)	120
NET CASH FROM INVESTING ACTIVITIES		
CAPITAL EXPENDITURES		
Tangible fixed assets		(27)
	TOTAL (b)	(27)
NET CASH PROVIDED BY FINANCING ACTIVITIES		
New / (repayments) borrowings		(354)
	TOTAL (c)	(354)
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (a)+(b)+(c)		(261)
Cash and cash equivalents at the beginning of the year		922
CASH AND CASH EQUIVALENT AT THE END OF THE YEAR		661

See notes to consolidated financial statements.

Prepared in accordance with accounting principles generally accepted in France.

SODIS GROUP
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

The consolidated financial statements are presented in accordance with the rules and regulations in force in France.

a) PRINCIPLES OF CONSOLIDATION

The consolidation has been done from the financial accounts as of December, 31.

All the significant investments in which Sodis has an exclusive control, directly or undirectly, are fully consolidated.

All significant intercompany balances and transactions have been eliminated in consolidation.

b) FOREIGN CURRENCY TRANSLATION

The transactions made in foreign currencies are converted at the exchange rate at the date of the transaction.

The payable and receivable in foreign currency are converted at the year-end exchange rate, and the exchange gains and losses are recognized in the income statement.

c) INTANGIBLE FIXED ASSETS

The intangible fixed assets are amortized on a straight-line basis, according to their useful life as follows :

Goodwill	20 years
Patents, licenses	variable duration not exceeding 20 years
Start-up costs	3/5 years
Software	variable duration not exceeding 5 years

d) TANGIBLE FIXED ASSETS

The tangible fixed assets are recorded at their acquisition cost.

Amortization is calculated on a straight-line method over the estimated useful lives of the assets.

The main asset lives are :

Industrial buildings	20-40 years
Machinery and equipments	5-10 years
Fixtures and fittings	10-20 years
Furniture	10 years
Cars and other vehicles	5 years

The maintenance costs are expressed in the year they are incurred, except when they contribute to improve the productivity or extend the useful life of the asset.

e) INVENTORIES AND WORK IN PROGRESS
Inventories and work in progress are valued at their production cost, without exceeding the net realisable value. The production cost correspond essentially to the weighted average costs.

f) RETIREMENT COMMITMENTS AND RELATED ITEMS
The group has no commitment in terms of retirement and related items, because there is no legal or contractual obligation.

g) CASH FLOW
The < < cash at bank and in hand > > includes only cash.

2. CONSOLIDATION PERIMETER

LIST OF CONSOLIDATED COMPANIES AS OF DECEMBER, 31 1999

	HEAD OFFICE	COUNTRY	SIREN NUMBER	% OF CONTROL	% OF INTERESTS
Fully consolidated					
Sodis	Monteux	France		100,00	100,00
Sarl Ouest Distribution services	Suresnes	France	32375113100018	100,00	100,00
Sarl Bretagne Distribution	Suresnes	France	32737660400077	100,00	100,00
Sarl AMS	Vandoeuvre N.	France	31648883200064	100,00	100,00
Sarl Paris Sud Distribution	Suresnes	France	32978041500066	100,00	100,00
Sarl Promalp	Avignon	France	32829887200081	100,00	100,00
Snc Soreme	Suresnes	France	33438042500089	100,00	100,00
Snc Ile de France Distribution	Gennevilliers	France	33525836400033	100,00	100,00
Snc Paris Nord Distribution	Suresnes	France	31656081200075	100,00	100,00

3. TANGIBLE FIXED ASSETS

a) BY NATURE

IN THOUSANDS OF EUR	GROSS VALUES	AMORTIZATION	NET VALUES 31.12.1999
Buildings	42	(25)	17
Machinery and equipments	83	(67)	16
Other tangible fixed assets	217	(159)	58
TOTAL	342	(251)	91

b) MOVEMENTS OF THE YEAR 1999

IN THOUSANDS OF EUR	1999
As of January, 1st	91
Investments of the period	27
Amortization	(27)
AS OF DECEMBER, 31	91

4. CHANGE IN SHAREHOLDERS' EQUITY

IN THOUSANDS OF EUR	01.01.1999 AFTER IMPUTATION	NET INCOME	RETAINED EARNINGS
Shareholders' equity	46	-	46
Retained earnings	(80)	-	(80)
Net income	-	84	84
	(34)	84	50

5. DEBTS

a) SCHEDULE

IN THOUSANDS OF EUR	BONDS	OTHER LOANS	TOTAL 31.12.1999
Less than one year	-	772	772
One to five years	-	-	-
More than five years	-	-	-
TOTAL	-	772	772

b) FINANCIAL DEBT, NET
As of December, 31 1999, the net financial debt is negative (cash) :

IN THOUSANDS OF EUR	
Financial debt	772
Cash at bank and in hand	(661)
Various receivable (Ducros loan)	(511)
TOTAL	(400)

6. NUMBER OF EMPLOYEES

AVERAGE NUMBER OF EMPLOYEES DURING THE YEAR (BY COMPANY)

IN THOUSANDS OF EUR	31.12.1999
Sodis	-
Promalp	33
Sarl Paris Sud Distribution	20
Ouest Distribution	25
Bretagne Distribution	25
AMS	12
Soreme	23
Ile de France Distribution	20
Paris Nord Distribution	11
TOTAL	169

7. KEY FIGURES BY SUBSIDIARY

IN THOUSANDS OF EUR	TURNOVER	OPERATING RESULT	TANGIBLE FIXED ASSETS	TOTAL ASSETS
Sodis	-	(10)	-	136
Promalp	1 179	(6)	13	202
Paris Sud Distribution	928	2	30	356
Paris Nord Distribution	397	(10)	3	413
Sodis Ile de France	959	60	35	335
Soreme	785	6	2	142
AMS	429	(3)	2	190
Bretagne Distribution	860	2	4	166
Ouest Distribution Services	827	6	2	273
TOTAL	6 364	47	91	2 213

DUCROS - RECONCILIATION TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES The accounting principles generally accepted in France that were used in Ducros' historical financial statements differ from accounting principles generally accepted in the United States ("US GAAP"). Differences that have a material effect on Consolidated Net Income and Shareholders' Equity are described below:

Accounting for retirement indemnities - Certain retirement indemnities are not accrued in the Ducros historical financial statement and are required under US GAAP.

Accounting for brand intangible assets - Under the accounting principles generally accepted in France, brand intangible assets are not amortized. Under US GAAP, these assets are assumed to be amortized over 40 years.

Accounting for income taxes - Accounting principles generally accepted in France record income taxes in a manner similar to US GAAP. However, certain deferred tax assets are not recognized.

The following table summarizes the significant adjustments to Ducros' consolidated net income and shareholders' equity which would be required if US GAAP had been applied instead of the accounting principles generally accepted in France.

(in thousands of EUR)	Shareholders' Equity as of December 31, 1999	Net Income for the year ended December 31, 1999
Per accounting principles generally accepted in France	82,272	14,207
Retirement indemnity	(1,336)	
Brand intangible assets	(675)	(129)
Deferred income taxes	1,255	(312)
Per US GAAP	81,516	13,766

SODIS - RECONCILIATION TO ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES The accounting principles generally accepted in France that were used in Sodis' historical financial statements do not differ materially from US GAAP.

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to use of our reports dated May 11, 2000, with respect to the financial statements prepared in accordance with generally accepted accounting principles in France of Ducros and Sodis included in the Current Report on Form 8-K, as amended by Form 8-K/A, of McCormick & Company, Incorporated dated November 10, 2000 and incorporated by reference in all currently effective Registration Statements of McCormick & Company, Inc. on Form S-3 and on Form S-8 (including any Post Effective Amendments thereto) filed on or before.

November 10, 2000

Deloitte Touche Tohmatsu - Audit
/s/ Arnaud de Planta

ITEM 7(b): PRO FORMA FINANCIAL INFORMATION.

The following unaudited pro forma condensed combined balance sheet (balance sheet) as of May 31, 2000, and the unaudited pro forma condensed combined statements of income for the year ended November 30, 1999, and for the six months ended May 31, 2000, (statements of operations), give effect to the acquisition, by McCormick & Company, Incorporated (the Company), of the share capital of Ducros, S.A. ("Ducros") and Sodis, S.A.S. ("Sodis") (Collectively referred to as Consolidated Ducros and Sodis) from Eridania Beghin-Say, S.A. The acquisition is being accounted for using the purchase method of accounting.

The pro forma financial information is based on historical results of the combined entities and will not necessarily be reflective of results that will be achieved by the combined entities in the future. Some factors that will give rise to a difference between these pro forma results and actual results are: changes in the financial performance of the acquired businesses, foreign currency exchange rates (particularly the Euro), and synergy savings in the combined entity.

The pro forma combined condensed balance sheet presents the financial position of the Company, Ducros, and Sodis as of May 31, 2000, assuming the acquisition occurred as of that date. The pro forma combined condensed statements of income have been prepared assuming the acquisition occurred as of the beginning of the periods presented. The acquisition actually occurred on August 31, 2000.

The pro forma financial information reflects pro forma adjustments that are based upon available information and which the Company believes are reasonable. The pro forma financial information does not necessarily reflect the results of operations or financial position of the Company that actually would have resulted had the transaction, which pro forma effect is given, been consummated as of the date or for the period indicated. Additionally, the pro forma combined condensed financial statements 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 September 14, 2000, the previously filed historical consolidated financial statements and accompanying notes of the Company, contained in its Annual Report on Form 10-K for the fiscal year ended November 30, 1999, and in its 2000 Quarterly Reports on Form 10-Q, and in conjunction with the historical financial statements and accompanying notes of Ducros and Sodis included elsewhere in this Form 8-K/A.

MCCORMICK AND COMPANY, INCORPORATED
PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME, UNAUDITED FOR THE
YEAR ENDED NOVEMBER 30, 1999

	HISTORICAL			
in millions US$, except per share	MCCORMICK AND COMPANY	CONSOLIDATED DURCROS & SODIS	PRO FORMA ADJUSTMENTS	PRO FORMA
Net sales	$ 2,006.9	$ 263.4		$ 2,270.3
Cost of good sold	1,289.7	102.2		1,391.9
GROSS PROFIT	717.2	161.2		878.4
Selling, general and administrative expenses	522.3	143.7	6.0 (a)(b)	672.0
Special charges (credits)	18.0	-		18.0
OPERATING INCOME	176.9	17.5	(6.0)	188.4
Interest expense	32.4	0.4	28.4 (c)	61.2
Other (income) expense, net	(5.5)	0.9		(4.6)
Income from consolidated continuing operations before income taxes	150.0	16.2	(34.4)	131.8
Income taxes	60.1	1.1	(4.6)(d)	56.6
Net income from consolidated continuing operations	89.9	15.1	(29.8)	75.2
Income from unconsolidated operations	13.4	-		13.4
NET INCOME	$ 103.3	$ 15.1	$ (29.8)	$ 88.6
Average shares outstanding, fully diluted	72.0			72.0
EPS FULLY DILUTED	$ 1.43			$ 1.23

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

MCCORMICK AND COMPANY, INCORPORATED
PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME, UNAUDITED
FOR THE SIX MONTHS ENDED MAY 31, 2000

in millions US$, except per share	HISTORICAL MCCORMICK AND COMPANY	HISTORICAL CONSOLIDATED DURCROS & SODIS	PRO FORMA ADJUSTMENTS	PRO FORMA
Net sales	$ 948.1	$ 110.0		$ 1,058.1
Cost of good sold	613.8	42.7		656.5
GROSS PROFIT	334.3	67.3		401.6
Selling, general and administrative expenses	253.7	60.6	3.1 (a)(b)	317.4
Special charges (credits)	1.0	-		1.0
OPERATING INCOME	79.6	6.7	(3.1)	83.2
Interest expense	15.7	-	14.2 (c)	29.6
Other (income) expense, net	2.7	0.8		3.5
Income from consolidated continuing operations before income taxes	61.2	5.9	(17.3)	49.8
Income taxes	21.8	0.8	(3.6)(d)	19.0
Net income from consolidated continuing operations	39.4	5.1	(13.7)	30.8
Income from unconsolidated operations	9.2	-		9.2
NET INCOME	$ 48.6	$ 5.1	$ (13.7)	$ 40.0
Average shares outstanding, fully diluted	69.6			69.6
EPS FULLY DILUTED	$ 0.70			$ 0.58

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

MCCORMICK AND COMPANY, INCORPORATED
PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET, UNAUDITED
AS OF MAY 31, 2000

in millions US$	HISTORICAL MCCORMICK AND COMPANY	HISTORICAL CONSOLIDATED DURCROS & SODIS	PRO FORMA ADJUSTMENTS	PRO FORMA
Cash	$ 28.4	$ 15.7	$ (9.0)(f)	$ 35.1
Accounts receivable, net	175.2	53.4		228.6
Inventories	252.0	41.1		293.1
Other current assets	19.2	11.8		31.0
Total current assets	474.8	122.0	(9.0)	587.8
PP&E, net	356.5	24.7		381.2
Intangible assets, net	138.1	21.5	290.8 (e)(h)	450.4
Prepaid allowances	124.1	-		124.1
Other assets	101.8	16.6		118.4
Total assets	$ 1,195.3	$ 184.8	$ 281.8	$ 1,661.9
Short-term borrowings	$ 196.4	$ 6.9		$ 203.3
Current portion of long-term debt	5.8	-		5.8
Trade AP	143.5	61.6		205.1
Other accrued liabilities	181.0	12.0	6.1 (e)	199.1
Total current liabilities	526.7	80.5	6.1	613.3
Long-term debt	235.1	3.7	369.9 (f)	608.7
Other long-term liabilities	99.1	6.4		105.5
Total liabilities	860.9	90.6	376.0	1,327.5
Common stock, no par; 160.0 authorized	50.1	-		50.1
Common stock, non-voting, 160 authorized	123.7	28.3	(28.3)(g)	123.7
Retained earnings	202.9	65.9	(65.9)(g)	202.9
Accumulated other comprehensive income	(42.3)	0.0	(0.0)	(42.3)
Total shareholders' equity	334.4	94.2	(94.2)	334.4
Total liabilities & shareholders' equity	$ 1,195.3	$ 184.8	$ 281.8	$ 1,661.9

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

ITEM 7 (b). Notes to Unaudited Pro Forma Condensed Combined Financial Statements. (columnar amounts in millions of US$)

Pro Forma Condensed Combined Statements of Income :

(a) To reflect the amortization of $312.3 million of goodwill which the Company will amortize over 40 years and eliminate goodwill amortization included in the Consolidated Ducros and Sodis historical financial statements. Pro forma amortization for each period is as follows:

- $3.8 million for the six months ended May 31, 2000

- $8.3 million for the year ended November 31, 1999

(b) To reflect the elimination of management fees charged by the prior owner, net of incremental costs to be incurred in lieu of these services. . Pro forma amounts for each period is as follows:

- $0.7 million for the six months ended May 31, 2000

- $2.4 million for the year ended November 31, 1999

(c) To reflect the additional net interest expense based on a $379 million purchase price and based on the Company's intent to finance the acquisition with 7.5% medium term notes.

(d) To reflect the tax effect of these pro forma adjustements based on the effective rate applicable to each adjustment. Also, to adjust the consolidated Ducros and Sodis taxes to their effective rate, which had previously been calculated as part of their parent company's consolidated tax return. Goodwill is reflected as a non-deductible expense for tax purposes.

Pro Forma Condensed Consolidated Balance Sheet :

(e) The Company has not completed the final assessment of the fair value of Ducros and Sodis 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 assuming a purchase date of May 31, 2000:

Purchase price	$ 378.9
Less tangible net assets acquired	72.7
Plus accrued expenses	6.1
Total estimated goodwill	$ 312.3

(f) To reflect the long-term debt and cash required to finance the acquisition.

(g) To eliminate the shareholders' equity accounts of the acquired businesses.

(h) To eliminate the $21.5 million intangible assets of the acquired businesses.