SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

Form 10-Q

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

For Quarter Ended August 31, 1998 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

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 filing requirements for the past 90 days. Yes X No

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

	Shares Outstanding September 30, 1998
Common Stock	9,759,492
Common Stock Non-Voting	62,939,921

McCORMICK & COMPANY, INCORPORATED

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August 31, 1998

McCORMICK & COMPANY, INCORPORATED
CONDENSED CONSOLIDATED INCOME STATEMENT (UNAUDITED)
(In Thousands Except Per Share Amounts)

	Three Months Ended August 31, 1998	Three Months Ended August 31, 1997	Nine Months Ended August 31, 1998	Nine Months Ended August 31, 1997
Net sales	$444,793	$422,870	$1,295,448	$1,243,992
Cost of goods sold	298,518	284,326	874,713	834,268
Gross profit	146,275	138,544	420,735	409,724
Selling, general and administrative expense	107,295	106,181	320,608	319,876
Restructuring charges (credits)	129	(3,726)	808	(3,340)
Operating income	38,851	36,089	99,319	93,188
Interest expense	9,616	9,367	27,313	27,051
Other (income) expense-net	(1,162)	(1,090)	(3,903)	(4,400)
Income before income taxes	30,397	27,812	75,909	70,537
Provision for income taxes	10,943	10,930	27,327	26,738
Net income from consolidated continuing operations	19,454	16,882	48,582	43,799
Income from unconsolidated operations	1,996	2,317	5,168	5,426
Net income from continuing operations	21,450	19,199	53,750	49,225
Income from discontinued operations, net of income taxes	-	1,013	-	1,013
Net income	$ 21,450	$ 20,212	$ 53,750	$ 50,238
Earnings per common share - basic and diluted				
Continuing operations	$0.29	$0.26	$0.73	$0.65
Discontinued operations	-	0.01	-	0.01
Earnings per common share - basic and diluted	$0.29	$0.27	$0.73	$0.66
Cash dividends declared per common share	$0.16	$0.15	$0.48	$0.45

See notes to condensed consolidated financial statements.

McCORMICK & COMPANY, INCORPORATED
CONDENSED CONSOLIDATED BALANCE SHEET
(In Thousands)

	Aug. 31, 1998 (unaudited)	Aug. 31, 1997 (unaudited)	Nov. 30, 1997
ASSETS			
Current Assets			
Cash and cash equivalents	$ 8,934	$ 10,588	$ 13,500
Accounts receivable - net	179,647	189,570	217,198
Inventories			
Raw materials and supplies	121,130	124,282	124,998
Finished products and work-in process	157,692	137,881	127,086
	278,822	262,163	252,084
Other current assets	25,112	47,144	23,736
Total current assets	492,515	509,465	506,518
Property, plant and equipment	722,007	687,427	693,516
Less: Accumulated depreciation	(337,737)	(303,538)	(313,501)
Total property, plant and equipment - net	384,270	383,889	380,015
Goodwill - net	158,264	156,871	157,962
Prepaid allowances	162,592	140,321	130,943
Other assets	76,268	85,118	80,794
Total assets	$1,273,909	$1,275,664	$1,256,232
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current Liabilities			
Short-term borrowings	$ 240,543	$ 215,112	$ 112,313
Current portion of long-term debt	13,540	9,088	8,989
Trade accounts payable	137,987	127,055	150,330
Other accrued liabilities	169,163	188,531	226,617
Total current liabilities	561,233	539,786	498,249
Long-term debt	262,016	275,780	276,489
Other long-term liabilities	90,023	85,973	88,384
Total liabilities	913,272	901,539	863,122
Shareholders' Equity			
Common stock	48,893	45,331	44,408
Common stock non-voting	120,277	115,275	115,042
Retained earnings	233,994	246,163	264,309
Foreign currency translation adj.	(42,527)	(32,644)	(30,649)
Total shareholders' equity	360,637	374,125	393,110
Total liabilities and shareholders' equity	$1,273,909	$1,275,664	$1,256,232

See notes to condensed consolidated financial statements.

McCORMICK & COMPANY, INCORPORATED
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)
(In Thousands)

	Nine Months Ended Aug. 31, 1998	Aug. 31, 1997
Cash flows from operating activities		
Net income	$ 53,750	$ 50,238
Adjustments to reconcile net income to net cash provided by operating activities		
Non cash charges and credits		
Depreciation and amortization	39,602	37,430
Restructuring charges (credits)	808	(3,340)
Income from unconsolidated operations	(5,168)	(5,426)
Other	828	(374)
Changes in operating assets and liabilities		
Accounts receivable	33,518	22,380
Inventories	(30,241)	(24,962)
Prepaid allowances	(32,262)	8,806
Accounts payable, trade	(9,756)	(23,055)
Other assets and liabilities	(49,294)	(24,630)
Net cash provided by operating activities	1,785	37,067
Cash flows from investing activities		
Capital expenditures	(44,530)	(36,890)
Acquisitions of businesses	(8,940)	(3,315)
Proceeds from sale of assets	1,759	2,576
Other	(977)	(3,380)
Net cash used in investing activities	(52,688)	(41,009)
Cash flows from financing activities		
Short-term borrowings, net	129,454	118,969
Long-term debt borrowings	3,345	-
Long-term debt repayments	(10,441)	(10,892)
Common stock issued	14,780	6,349
Common stock acquired by purchase	(53,824)	(90,367)
Dividends paid	(35,299)	(34,329)
Net cash provided by (used in) financing activities	48,015	(10,270)
Effect of exchange rate changes on cash and cash equivalents	(1,678)	2,382
Decrease in cash and cash equivalents	(4,566)	(11,830)
Cash and cash equivalents at beginning of period	13,500	22,418
Cash and cash equivalents at end of period	$ 8,934	$ 10,588

See notes to condensed consolidated financial statements.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with the instructions to Form 10-Q and do not include all the information and notes required by generally accepted accounting principles for complete financial statements. In the opinion of management, the accompanying condensed consolidated financial statements contain all adjustments necessary to present fairly the financial position and the results of operations for the interim periods.

The results of consolidated operations for the three and nine month periods ended August 31, 1998 are not necessarily indicative of the results to be expected for the full year. Historically, the Company's consolidated sales and profits are lower in the first half of the fiscal year and increase in the second half.

For further information, refer to the consolidated financial statements and notes included in the Company's Annual Report on Form 10-K for the year ended November 30, 1997.

Business Restructuring

In the third quarter of 1996, the Company began implementation of a restructuring plan and recorded a restructuring charge of $58.1 million in 1996. This charge reduced net income by $39.6 million or $0.49 per share. In addition, there were additional charges directly related to the restructuring plan which could not be accrued in 1996. In the fourth quarter of 1994, the Company recorded a charge of $70.4 million for restructuring its business operations. Except for the realignment of some of the Company's overseas operations, this restructuring plan is complete.

In the third quarter of 1997, the Company reevaluated its restructuring plans. Most of the actions under these plans were completed or near completion and resulted in losses being less than originally anticipated. In addition, an agreement in principal to dispose of an overseas food brokerage and distribution business with 6% of consolidated net sales was not consummated, resulting in a restructuring credit of $9.5 million. Concurrent with the reevaluation of restructuring plans, the Company initiated plans to streamline the food brokerage and distribution business and close a domestic packaging plant, resulting in a restructuring charge of $5.7 million. Charges related to these initiatives included severance and personnel costs of $2.5 million and a $3.2 million writedown of assets to net realizable value.

The restructuring liability remaining at August 31, 1998 was $2.3 million for severance and personnel costs and other exit costs. The Company expects to have all restructuring programs completed in 1998.

Accounting and Disclosure Changes

In February 1998, the FASB issued Statement of Financial Accounting Standards No. 132, "Employers' Disclosures about Pensions and Other Postretirement Benefits" (SFAS No. 132). This statement, which will be adopted by the Company in the fourth quarter of fiscal 1998, does not change the recognition or measurement of pension or postretirement benefit plans, but revises and standardizes disclosure requirements. The effect on the Company will be limited to the presentation of its disclosures.

In March 1998, the AICPA issued Statement of Position 98-1 "Accounting For the Costs of Computer Software Developed For or Obtained For Internal-Use" (SOP 98-1). This statement, which will be adopted by the Company in the fourth quarter of fiscal 1998, requires the capitalization of certain costs incurred in connection with developing or obtaining software for internal-use. Because the Company is substantially in compliance with the provisions of SOP 98-1, adoption of this statement will not have a material effect on its financial statements.

In April 1998, the AICPA issued Statement of Position 98-5, "Reporting on the Costs of Start-up Activities" (SOP 98-5). This statement, which is effective for fiscal years beginning after December 15, 1998, requires that costs of start-up activities, including organization costs, be expensed as incurred. The Company does not anticipate that the adoption of SOP 98-5 will have a material impact on its financial statements.

In the first quarter of 1998, the Company adopted SFAS No. 128, "Earnings per Share" (SFAS No. 128). This statement revised the standards for computation and presentation of earnings per share (EPS), requiring the presentation of basic and diluted EPS on the income statement. Basic EPS is based on the weighted average shares outstanding during the applicable period. Diluted EPS reflects the potential dilution which could occur if all dilutive securities (such as outstanding stock options) were converted to common shares. The EPS amounts for all periods have been presented in compliance with SFAS No. 128. No changes to previously presented EPS were necessary.

The following table sets forth the computation of basic and diluted earnings per common share in accordance with the provisions of SFAS No. 128.

	Three Months Ended		Nine Months Ended	
	8/31/98	8/31/97	8/31/98	8/31/97
	(In thousands, except per share amounts)			
Numerator:				
Net income from continuing operations	$21,450	$19,199	$53,750	$49,225
Net income from discontinued operations	-	1,013	-	1,013
Net income	$21,450	$20,212	$53,750	$50,238

	Three Months Ended 8/31/98	8/31/97	Nine Months Ended 8/31/98	8/31/97
Denominator:				
Denominator for basic earnings per common share - weighted average shares	73,154	75,117	73,452	76,079
Effect of dilutive securities:				
Stock options	643	207	593	174
Employee stock purchase plan	59	11	52	15
Denominator for diluted earnings per common share - weighted average shares	73,856	75,335	74,097	76,268
Earnings per common share - basic and diluted				
Continuing operations	$0.29	$0.26	$0.73	$0.65
Discontinued operations	-	0.01	-	0.01
Earnings per common share - basic and diluted	$0.29	$0.27	$0.73	$0.66

In June 1998, the FASB issued SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities." This statement, which is effective for fiscal years beginning after June 15, 1999, will require the Company to recognize all derivatives on the balance sheet at fair value. Derivatives that do not qualify as hedges under the new standard must be adjusted to fair value through income. If a derivative qualifies as a hedge, depending on the nature of the hedge, changes in the fair value of derivatives will either be offset against the change in fair value of the hedged assets, liabilities, or firm commitments through earnings or recognized in other comprehensive income until the hedged item is recognized in earnings. The ineffective portion of a derivative's change in value will be immediately recognized in earnings. The Company is currently evaluating the effect that implementation of SFAS No. 133 will have on its results of operations and financial position.

Financial Instruments

During the first quarter of 1998, the Company entered into a foreign currency option contract to sell Mexican pesos forward to hedge the net investment in its Mexican subsidiary and affiliate. This contract, which expires in December 1998, had a notional amount of $8.3 million at August 31, 1998.

During the third quarter of 1998, the Company entered into foreign currency forward contracts to buy Australian dollars forward to hedge a firm Australian dollar commitment. These contracts, which expire by August 1999, had a notional amount of $7.5 million at August 31, 1998. The Company also entered into foreign currency option contracts to sell Canadian dollars forward to hedge anticipated transactions associated with the purchase of certain commodities. These contracts, which expire by February 1999, had a notional amount of $15.0 million at August 31, 1998.

As of August 31, 1998, the fair value of foreign currency forward and option contracts approximated the contract values.

In the second quarter of 1998, the Company entered into forward starting interest rate swap contracts to achieve a desired proportion of variable versus fixed rate debt. The forward starting interest rate swaps will hedge domestic variable rate debt which will be used to retire 8.95% notes due in July 2001. Interest rate payments will be fixed at 6.35% until July 2011. The amounts paid or received on hedges related to debt will be recognized as an adjustment to interest expense. At August 31, 1998, the notional amount of the forward starting interest rate swaps was $75.0 million and the cost to settle the contracts was $3.1 million. The Company intends to hold the forward starting interest rate swaps until maturity.

The fair value of financial instruments is based on third-party market quotes. The Company does not hold or issue financial instruments for trading purposes.

Subsequent Event

On September 30, 1998, the Company initiated a reorganization of its Venezuelan business. The financial impact of this reorganization, which includes the sale or closure of various plant operations, will be recorded in the fourth quarter of 1998. The expected completion of this reorganization and all outstanding restructuring projects in the fourth quarter of 1998 will not have a material effect on the results of operations or financial condition of the Company.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Overview

For the quarter ended August 31, 1998, the Company reported net income of $21.5 million versus $20.2 million for the comparable period last year. Basic and diluted earnings per share were $0.29 for the third quarter of 1998, compared to $0.27 last year. For the nine months ended August 31, 1998, the Company reported net income of $53.8 million versus $50.2 million for the comparable period last year. Basic and diluted earnings per share were $0.73 for the first nine months of 1998, compared to $0.66 last year.

During the third quarter of 1997, the Company recorded adjustments relating to a favorable revaluation of reserves for restructuring programs and discontinued operations and unfavorable adjustments at its Venezuelan operation, principally related to the correction of a prior period currency translation error. Excluding these items, net income for the third quarter and nine months ended August 31, 1997 was $19.9 million and $50.1 million, respectively, and basic and diluted earnings per share were $0.27 and $0.66 per share, respectively.

The increase in third quarter earnings as compared to last year was primarily due to increased sales and income in the U.S. food business. During the third quarter of 1998, the U.S. food business recorded a 10% sales increase and a comparable operating income increase due to distribution gains announced earlier this year and continued improved performance in the dry seasoning mix and core spice and herb businesses. Unfavorable currency exchange rates in a number of foreign markets and weakness in the plastic packaging business negatively impacted the third quarter of 1998.

During the third quarter of 1998, the Company purchased a line of wet and dry mustards, curry powders and various meal lines in Australia and Canada which will be marketed under the Keen's and Rice-a-Riso brand names.

Results of Operations

Net sales increased 5.2% for the quarter ended August 31, 1998 as compared to the corresponding period of 1997. The effect of foreign currency exchange rate changes, primarily in our Australian and Canadian operations, decreased sales by 1.7% compared to last year. Unit volume increased 2.8% as compared to last year, while the combined effects of price and product mix increased sales by 4.1%. Net sales increases in our U.S. consumer business were both volume and product mix related and were favorably impacted by distribution gains and improved performance in the dry seasoning mix and core spice and herb businesses. U.S. industrial and foodservice businesses were favorably impacted by volume growth, partially due to new distribution. Weak demand for customers' products from Asian countries as well as general market softness, principally for plastic tubes, contributed to volume declines in the packaging business.

For the nine months ended August 31, 1998, the 4.1% increase in net sales versus the prior year was mainly driven by a combination of price and mix changes. The effect of foreign currency exchange rate changes decreased sales by approximately 1% when compared to last year. Net sales improved compared to last year in all major operating groups except the packaging business. Increases were primarily due to a combination of price and mix changes in the U.S. food business.

Operating income as a percentage of net sales, excluding restructuring, increased to 8.8% from 7.7% for the quarter and increased to 7.7% from 7.2% for the nine months as compared to last year. Excluding the impact of adjustments at the Company's Venezuelan operation in the third quarter of 1997, operating income as a percentage of net sales for the third quarter and nine months ended August 31, 1997 was 8.5% and 7.5%, respectively.

Gross profit as a percentage of net sales increased to 32.9% from 32.8% for the third quarter as compared to last year. Without the impact of the Venezuelan operation adjustment in 1997, gross profit would have dropped 0.6% versus last year. Increased commodity pricing pressures and product and customer mix issues negatively impacted the U.S. industrial and foodservice businesses, while reduced volume in the packaging business reduced efficiencies. Margins were also negatively impacted, primarily in Australia and Canada, by increased commodity costs due to foreign currency exchange rate changes. These were partially offset by continued gross profit improvements in the U.S. consumer business, primarily due to a favorable product mix. For the nine months ended August 31, 1998, gross profit as a percentage of net sales decreased to 32.5% from 32.9%. The gross profit percentage of most operating groups decreased versus last year, primarily due to commodity pricing pressures and other factors existing in the third quarter results as discussed above. While the future movement of commodity costs are uncertain, a variety of programs, including periodic commodity purchases and customer price adjustments, are being used by the Company to address these fluctuations.

For the third quarter, selling, general and administrative expenses increased in dollar terms versus last year mainly due to increased promotional spending within the U.S. consumer business, partially offset by lower earnings-based employee compensation costs. Selling, general, and administrative expenses as a percentage of sales decreased slightly in the third quarter and the nine months ended August 31, 1998 as compared to last year. Advertising and promotion expenses as a percentage of net sales were approximately equal to the prior year for both the third quarter and nine months ended August 31, 1998.

Interest expense for the third quarter and the first nine months of 1998 was up slightly as compared to last year primarily due to higher debt levels. Short-term borrowing rates in the third quarter of 1998 were slightly lower than the corresponding periods last year.

Other income for the third quarter of 1998 and 1997 included $1.8 and $2.0 million, respectively, of income from the three year non-compete agreement with Calpine Corporation, entered into as a part of the 1996 sale of Gilroy Energy Company, Inc. For the first nine months of 1998 and 1997, $5.3 and $6.0 million, respectively, has been realized.

The Company's effective tax rate for the quarter and nine months ended August 31, 1998 was 36.0%, as compared to 39.3% and 37.9%, respectively, for the comparable periods in 1997. The decrease in the tax rate was due to tax planning initiatives associated with the Company's foreign operations and the non-deductibility of certain Venezuelan adjustments in 1997.

Income from unconsolidated operations decreased to $2.0 million in the third quarter of 1998 from $2.3 million in the comparable quarter last year. The decrease is due to our Mexican joint venture, which realized translation losses from the devaluation of the Mexican Peso, recognized in accordance with hyper-inflationary accounting rules. For the first nine months of 1998, income from unconsolidated operations is down slightly from last year.

Business Restructuring

In the third quarter of 1996, the Company began implementation of a restructuring plan and recorded a restructuring charge of $58.1 million in 1996. This charge reduced net income by $39.6 million or $0.49 per share. In addition, there were additional charges directly related to the restructuring plan which could not be accrued in 1996. In the fourth quarter of 1994, the Company recorded a charge of $70.4 million for restructuring its business operations. Except for the realignment of some of the Company's overseas operations, this restructuring plan is complete.

In the third quarter of 1997, the Company reevaluated its restructuring plans. Most of the actions under these plans were completed or near completion and resulted in losses being less than originally anticipated. In addition, an agreement in principal to dispose of an overseas food brokerage and distribution business with 6% of consolidated net sales was not consummated, resulting in a restructuring credit of $9.5 million. Concurrent with the reevaluation of restructuring plans, the Company initiated plans to streamline the food brokerage and distribution business and close a domestic packaging plant, resulting in a restructuring charge of $5.7 million. Charges related to these initiatives included severance and personnel costs of $2.5 million and a $3.2 million writedown of assets to net realizable value.

The restructuring liability remaining at August 31, 1998 was $2.3 million for severance and personnel costs and other exit costs. The Company expects to have all restructuring programs completed in 1998.

Financial Condition

In the Condensed Consolidated Statement of Cash Flows, cash flows from operating activities decreased from a cash inflow of $37.1 million at August 31, 1997 to a cash inflow of $1.8 million at August 31, 1998. Prepaid allowances increased as the Company added new distribution and completed a period of numerous customer renewals in the first half of 1998. In addition, other accrued liabilities were negatively impacted by increased tax payments and earnings-based employee compensation costs.

Investing activities used cash of $52.7 million in the first nine months of 1998 versus $41.0 million in the comparable period of 1997. Capital expenditures were greater than last year primarily due to the implementation of certain projects to support new distribution in the retail and foodservice businesses and existing customer growth in the industrial business. Acquisitions of businesses in 1998 are for the purchase of a line of wet and dry mustards, curry powders and various meal lines in Australia and Canada which will be marketed under the Keen's and Rice-a-Riso brand names.

Cash flows from financing activities include the purchase of 0.5 million shares of common stock under the Company's previously announced 10 million share buyback program. To date 8.6 million shares have been repurchased under this program.

The Company's ratio of debt to total capital was 58.9% as of August 31, 1998, up from 57.2% at August 31, 1997 and 50.3% at November 30, 1997. The increase was due primarily to the effect of the stock buyback program, combined with higher working capital requirements.

Management believes that internally generated funds and its existing sources of liquidity are sufficient to meet current and anticipated financing requirements over the next 12 months.

Year 2000

The year 2000 (Y2K) issue is the result of computer programs written using two digits (rather than four) to define the applicable year. Absent corrective actions, programs with date-sensitive logic may recognize "00" as 1900 rather than 2000. This could result in miscalculations or system failures, significantly impacting the ability to operate our businesses.

The Company's work on the Y2K compliance program began in 1996. An internal Y2K team, working with outside consultants, developed a process to identify and correct Y2K issues. As a result of this process, the Company has inventoried and assessed all systems and developed remediation programs where needed for all business-critical information technology applications. Implementation of remediation programs for these applications is substantially complete and compliance testing continues. It is expected that this process will be complete by the middle of 1999.

The Company is investigating the Y2K compliance status of suppliers, customers and other third parties. All third parties have been contacted to determine their status. For certain business-critical third parties with key system interfaces, additional compliance attainment efforts, including interface testing, have been undertaken. All business-critical third parties have stated they will be Y2K compliant on a timely basis.

Since the compliance program began, the Company has incurred approximately $8.8 million in expenses, including consulting fees, internal staff costs and other expenses. The Company expects to incur additional expenses of approximately $4.6 million through 2000 to be compliant. In addition, the Company has procured replacement systems that, in addition to being Y2K compliant, provide enhanced capability to benefit future operations. Management believes that internally generated funds and existing sources of liquidity are sufficient to meet the expected funding requirements.

Although the Company believes it is taking the appropriate steps to achieve Y2K compliance, noncompliant third party systems could cause disruptions to various business activities and significant additional costs. Contingency plans are being developed to mitigate this risk.

Forward-Looking Information

Certain statements contained in this report, including expected commodity price fluctuations, cost recovery program results, restructuring and Y2K compliance program spending levels and completion timing, and cost and benefit estimates for the Venezuelan reorganization are "forward-looking statements" within the meaning of Section 21E of the Securities and Exchange Act of 1934. Because forward-looking statements are based on management's current views and assumptions and involve risks and uncertainties that could significantly affect expected results, operating results could be materially affected by external factors such as: actions of competitors, customer relationships, Y2K preparedness of significant external parties, demand for certain operating assets in Venezuela, fluctuations in the cost and availability of supply chain resources and foreign economic conditions, including currency rate fluctuations and inflation rates.

Part II - Other Information

Item 6. Exhibits and Reports on Form 8-K.

(a) Exhibits — See Exhibit Index at page 16 of this Report on Form 10-Q.

(b) Reports on Form 8-K. None.

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: October 14, 1998

By: /s/ Francis A. Contino
Francis A. Contino
Executive Vice President
& Chief Financial Officer

Date: October 14, 1998

By: /s/ J. Allan Anderson
J. Allan Anderson
Vice President & Controller

Exhibit Index

Item 601 Exhibit Number		Reference or Page
(2)	Plan of acquisition, reorganization, arrangement, liquidation or succession.	Not applicable.
(3)	Articles of Incorporation and By-Laws	
	Restatement of Charter of McCormick & Company, Incorporated dated April 16, 1990.	Incorporated by reference from Registration Form S-8, Registration No. 33-39582 as filed with the Securities and Exchange Commission on March 25, 1991.
	Articles of Amendment to Charter of McCormick & Company, Incorporated dated April 1, 1992.	Incorporated by reference from Registration Form S-8 Registration Statement No. 33-59842 as filed with the Securities and Exchange Commission on March 19, 1993.
	By-laws of McCormick & Company, Incorporated - Restated and Amended as of June 17, 1996.	Incorporated by reference from Registrant's Form 10-Q for the quarter ended May 31, 1996 as filed with the Securities and Exchange Commission on July 12, 1996.
(4)	Instruments defining the rights of security holders, including indentures.	With respect to rights of holders of equity securities, see Exhibit 3 (Restatement of Charter). 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.
(10)	Material contracts.	Not applicable.
(11)	Statement re computation of per share earnings.	Not applicable.

Exhibit Index
(continued)

Item 601 Exhibit Number	Reference or Page
(15) Letter re unaudited interim financial information.	Not applicable.
(18) Letter re change in accounting principles.	Not applicable.
(19) Report furnished to security holders.	Not applicable.
(22) Published report regarding matters submitted to vote of security holders.	Not applicable.
(23) Consent of experts.	Not applicable.
(24) Power of attorney.	Not applicable.
(27) Financial Data Schedule	Submitted in electronic format only.
(99) Additional exhibits.	Not applicable.

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1,000

9-MOS
NOV-30-1998
AUG-31-1998
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0.73