

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)

2005 EMPLOYEES STOCK PURCHASE PLAN NON-QUALIFIED STOCK OPTIONS (Full title of plans)

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

<u>Title of Securities to be Registered</u>	<u>Amount to be Registered*</u>	<u>Proposed Maximum Offering Price Per Share*</u>	<u>Proposed Maximum Aggregate Offering Price</u>	<u>Amount of Registration Fee</u>
Common Stock Non-Voting (no par value)	690,000 shares	\$ 34.31	\$ 23,673,900	\$ 2,786.42

Notes:

* Represents the aggregate number of shares available at April 1, 2005 for issuance under the Plans with the estimated offering price and registration fee calculated in accordance with Rule 457 (c) and (h), based upon the average of the high and low prices reported on the New York Stock Exchange for the Common Stock Non-Voting of the Registrant on April 1, 2005 (\$34.31). In addition, pursuant to Rule 416(c) under the Securities Act of 1933, as amended, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plans described herein.

<u>Plan</u>	<u>Common Non-Voting Shares</u>
2005 Employees Stock Purchase Plan	670,000
Non-Qualified Stock Options	20,000

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

EXPLANATORY NOTE

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 plans 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 Company's Annual Report on Form 10-K for the fiscal year ended November 30, 2004;
- (b)
The Company's Quarterly Report on Form 10-Q for the three-month period ended February 28, 2005.
- (c)
The Company'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 Company's securities.

All documents subsequently filed by the Company 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 and General Counsel of the Company. As of March 1, 2005, Mr. Skelton owned 228,181 shares of the Company's Common Stock and 94,743 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 150,150 shares of Common Stock and 50,050 shares of Common Stock Non-Voting which could be acquired within 60 days of March 1, 2005 pursuant to the exercise of stock options and 11,317 shares of Common Stock beneficially owned by virtue of his participation in the McCormick 401(k) Retirement Plan. Ernst & Young LLP, Independent Registered Public Accounting Firm of the Company, have no reportable interest in the Company.

Item 6. Indemnification of Directors and Officers

Under the Company's By-Laws and the Maryland General Corporation Law, the directors and officers of the Company 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 Company. In the case of conduct in their official capacity with the Company, 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 Company, 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 Company. 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 Company'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 Company, 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 Company.

Under the Company's Charter, the monetary liability of directors and officers to the Company 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.

The Company 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,

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director or officer of the Company. This insurance may afford protection for liabilities not subject to indemnification under the Company's By-Laws and the Maryland General Corporation Law.

By: /s/ ROBERT W. SKELTON Attorney-in-fact
Robert W. Skelton

April 4, 2005

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McCormick & Company, Incorporated 2005 Employees Stock Purchase Plan. Pursuant to the requirements of the Securities Act of 1933, the McCormick & Company, Incorporated 2005 Employees Stock Purchase Plan has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the County of Baltimore, and the State of Maryland, on the 4th day of April, 2005.

**McCORMICK & COMPANY, INCORPORATED
2005 EMPLOYEES STOCK PURCHASE PLAN**

By: /s/ ROBERT W. SKELTON
Robert W. Skelton
Attorney-in-Fact

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Exhibit Index

<u>Exhibit</u>	<u>References</u>
(4) Instruments defining the rights of security holders, including	Restatement of Charter of McCormick & Company, Incorporated dated April 16, 1990, (See Exhibit #4, Registration Statement on 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, a copy of which is attached to this registration statement as Exhibit 4. 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.

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April 4, 2005

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

Re: Registration Statement on Form S-8 dated April 4, 2005

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 2005 Employees Stock Purchase Plan (the "Plan") and the non-qualified stock options granted by the Company on April 1, 2005 (the "Non-Qualified Stock Options") to certain employees of the Company's subsidiaries and affiliates and to other Company employees who are not otherwise eligible to participate in the Plan in lieu of participation in the Plan, the stock option form (the "Stock Option Form") evidencing the Non-Qualified Stock Options, the Charter and the By-Laws of the Company, the corporate proceedings relating to the adoption of the Plan and the granting of the options thereunder, and to the granting of the Non-Qualified Stock Options and the adoption of the Stock Option Form, 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 and pursuant to the Non-Qualified Stock Options.

I have assumed for the purpose of this opinion that all of the shares to be issued pursuant to the Plan and the Non-Qualified Stock Options will be new issue shares. In my opinion, the shares offered and sold pursuant to the Plan and the Non-Qualified Stock Options upon issuance and delivery by the Company 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,

Robert W. Skelton

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 herein and in the Prospectuses pertaining to the McCormick & Company, Incorporated 2005 Employees Stock Purchase Plan and non-qualified stock options granted in lieu of participation in the 2005 Employees Stock Purchase Plan to certain foreign nationals employed by the Company's foreign subsidiaries and other employees not eligible to participate in said Plan of our report dated January 25, 2005, with respect to the consolidated financial statements of McCormick & Company, Incorporated which are incorporated by reference in its Annual Report on Form 10-K for the year ended November 30, 2005 and the related financial statement schedules included therein filed with the Securities and Exchange Commission.

ERNST & YOUNG LLP

Baltimore, Maryland
April 4, 2005

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, and Robert W. Skelton, jointly and severally, each in his own capacity, as his or her true and lawful attorney-in-fact, with full power of substitution, in 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 attorney-in-fact and agent 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 or she might or could do in person, hereby ratifying and affirming all that said attorney-in-fact, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Signature	Title	Date
<u>/s/ ROBERT J. LAWLESS</u> Robert J. Lawless	Chairman, President & Chief Executive Officer, Director	March 23, 2005
<u>/s/ FRANCIS A. CONTINO</u> Francis A. Contino	Executive Vice President, Chief Financial Officer & Strategic Planning, Director	March 23, 2005
<u>/s/ KENNETH A. KELLY, JR.</u> Kenneth A. Kelly, Jr.	Vice President & Controller	March 23, 2005
<u>/s/ BARRY H. BERACHA</u> Barry H. Beracha	Director	March 23, 2005
<u>/s/ JAMES T. BRADY</u> James T. Brady	Director	March 23, 2005
<u>/s/ ROBERT G. DAVEY</u> Robert G. Davey	Executive Vice President, Director	March 23, 2005
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<u>/s/ EDWARD S. DUNN, JR.</u> Edward S. Dunn, Jr.	Director	March 23, 2005
<u>/s/ J. MICHAEL FITZPATRICK</u> J. Michael Fitzpatrick	Director	March 23, 2005
<u>/s/ FREEMAN A. HRABOWSKI, III</u> Freeman A. Hrabowski, III	Director	March 23, 2005
<u>/s/ MARGARET M.V. PRESTON</u> Margaret M. V. Preston	Director	March 23, 2005
<u>/s/ WILLIAM E. STEVENS</u> William E. Stevens	Director	March 23, 2005
<u>/s/ KAREN D. WEATHERHOLTZ</u> Karen D. Weatherholtz	Senior Vice President—Human Relations, Director	March 23, 2005