



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 5, 2025

Ian Borden  
Executive Vice President and Global Chief Financial Officer  
McDonald's Corporation  
110 North Carpenter Street  
Chicago, IL 60607

**Re: McDonald's Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**File No. 001-05231**

Dear Ian Borden:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services