



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2024

Allen J. Mistysyn  
Senior Vice President – Finance and Chief Financial Officer  
The Sherwin-Williams Company  
101 West Prospect Avenue  
Cleveland, Ohio 44115-1075

**Re: The Sherwin-Williams Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-04851**

Dear Allen J. Mistysyn:

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