

Item 4.01. Changes in Registrant's Certifying Accountant.

On February 28, 2007, McDonald's Corporation Profit Sharing and Savings Plan (the "Plan") terminated its client-auditor relationship with Ernst & Young LLP and authorized the appointment of Crowe Chizek and Company LLC as its auditor. The authorization to change the Plan's auditor was approved by the Plan's Administrative Committee.

The change in accountants did not result from any dissatisfaction with the quality of professional services rendered by Ernst & Young LLP.

During the Plan's two most recent fiscal years, the reports of Ernst & Young LLP with respect to the Plan's financial statements have not contained an adverse opinion or disclaimer of opinion, nor have they been qualified or modified as to uncertainty, audit scope or accounting principles. Furthermore, during the Plan's two most recent fiscal years, and any subsequent interim period prior to termination of the client-auditor relationship with Ernst & Young LLP, there were no disagreements with Ernst & Young LLP on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure.

During the Plan's two most recent fiscal years and any subsequent interim period prior to termination of the client-auditor relationship with Ernst & Young LLP, neither the Plan nor anyone acting on behalf of the Plan consulted Crowe Chizek and Company LLC about any matter that was either the subject of a disagreement or any other matter, including any "reportable event" (as defined in applicable regulations of the Securities and Exchange Commission), the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Plans' financial statements. Consequently, no written report to the Plan or oral advice was provided by Crowe Chizek and Company LLC which that firm concluded was an important factor considered by the Plans in reaching a decision as to an accounting, auditing or financial reporting issue.

The Plan requested that Ernst & Young LLP furnish the Plan with a letter addressed to the Securities and Exchange Commission stating that Ernst & Young LLP agrees with the above statements. A copy of Ernst & Young's letter, dated March 1, 2007, is filed as Exhibit 16 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

16 Letter of Ernst & Young LLP

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 hereunto duly authorized.

**McDONALD'S CORPORATION
PROFIT SHARING AND SAVINGS
PLAN**

By: ADMINISTRATIVE COMMITTEE

Date: March 6, 2007

By: /s/ Catherine A. Griffin

Name: Catherine A. Griffin

Title: Member, Administrative Committee

EXHIBIT INDEX

Exhibit Number	Description
16	Letter of Ernst & Young LLP