



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

November 21, 2008

VIA U.S. MAIL

Mr. Peter B. Hamilton  
Brunswick Corporation  
Senior Vice President and Chief Financial Officer  
1 N. Field Court  
Lake Forest, IL 60045-4811

**RE: Brunswick Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed February 22, 2008**  
**File No. 001-01043**

Dear Mr. Hamilton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief