



DIVISION OF
CORPORATION FINANCE

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

October 28, 2010

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

Re: Brunswick Corporation
Form 10-K for the fiscal year ended December 31, 2009
Filed on February 23, 2010
File No. 001-01043

Dear Mr. Hamilton:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief