



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

June 6, 2017

Via E-mail

William L. Metzger  
Senior Vice President and Chief Financial Officer  
Brunswick Corporation  
1 North Field Court  
Lake Forest, Illinois 60045-4811

**Re: Brunswick Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 001-01043**

Dear Mr. Metzger:

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

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery