



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2023

David Foulkes  
Chief Executive Officer  
Brunswick Corporation  
26125 N. Riverwoods Blvd., Suite 500  
Mettawa, IL 60045-3420

**Re: Brunswick Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 16, 2022**  
**File No. 001-01043**

Dear David Foulkes:

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 Technology

cc: Ryan M. Gwillim