



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 7, 2007

via U.S. mail and facsimile

Mr. Craig P. Omtvedt  
Senior Vice President and Chief Financial Officer  
Fortune Brands, Inc.  
520 Lake Cook Road  
Deerfield, Illinois 60015-5611

RE: Form 10-K for the fiscal year ended December 31, 2005  
Form 10-Q for the period ended September 30, 2006  
File No. 1-9076

Dear Mr. Omtvedt:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief