

December 12, 2007

Mail Stop 4651

*By U.S. Mail and facsimile to (847) 484-4490*

Mr. Norman H. Wesley  
Fortune Brands Inc.  
520 Lake Cook Road  
Deerfield, IL 60015-5611

**Re: Fortune Brands Inc.  
Definitive 14A  
Filed March 9, 2007  
File No. 001-09076**

Dear Mr. Wesley:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3422.

Sincerely,

Timothy A. Geishecker  
Senior Counsel