



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

July 14, 2010

**Via U.S. mail and facsimile**

Mr. Mark A. Roche  
Senior Vice President, General Counsel and Secretary  
Fortune Brands, Inc.  
520 Lake Cook Road  
Deerfield, IL 60015

**RE: Form 10-K for the fiscal year ended December 31, 2009  
Form 8-K filed January 29, 2010  
Definitive Proxy Statement on Schedule 14A filed March 8, 2010  
File No. 1-9076**

Dear Mr. Roche:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief