

Mail Stop 6010

January 14, 2008

Peter G. Leemputte
Chief Financial Officer
Brunswick Corporation
1 N. Field Court
Lake Forest, Illinois 60045-4811

**Re: Brunswick Corporation
Form 10-K for the fiscal year ended December 31, 2006
Filed February 23, 2007
File No. 001-01043**

Dear Mr. Leemputte:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant