



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3010

November 21, 2008

VIA U.S. MAIL

Mr. Peter B. Hamilton
Brunswick Corporation
Senior Vice President and Chief Financial Officer
1 N. Field Court
Lake Forest, IL 60045-4811

**RE: Brunswick Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed February 22, 2008
File No. 001-01043**

Dear Mr. Hamilton:

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

Sincerely,

Brian Cascio
Accounting Branch Chief