

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K
CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): March 20, 2008



BRUNSWICK CORPORATION

(Exact Name of Registrant Specified in Charter)

Delaware
(State or Other
Jurisdiction of
Incorporation)

001-01043
(Commission File
Number)

36-0848180
(I.R.S. Employer
Identification No.)

1 N. Field Court
Lake Forest, Illinois
(Address of Principal Executive Offices)

60045-4811
(Zip Code)

Registrant's telephone number, including area code: (847) 735-4700

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240, 14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240, 13e-4(c))

Item 7.01. Regulation FD Disclosure.

Brunswick Corporation announced today that it had signed a letter of intent to sell certain assets relating to its Baja boat business to Fountain Powerboat Industries, Inc. and to end production of Baja boats in Bucyrus, Ohio. In connection with the sale and facility closing, Brunswick has estimated related write-downs, severance and other costs, as described more fully in the attached news release.

The information in this report and the exhibit attached hereto shall not be deemed to be “filed” for purposes of Section 18 of the Securities and Exchange Act of 1934, or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits:

Exhibit No. Description of Exhibit

99.1 News Release, dated March 20, 2008, of Brunswick Corporation, announcing its agreement to sell certain assets..

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BRUNSWICK CORPORATION

Dated: March 20, 2008

By: /s/ ALAN L. LOWE

Name: Alan L. Lowe

Title: Vice President and Controller

EXHIBIT INDEX:

| <u>Exhibit No.</u> | <u>Description of Exhibit</u> |
|--------------------|--|
| 99.1 | News Release, dated March 20, 2008, of Brunswick Corporation, announcing its agreement to sell certain assets. |



News Release

Brunswick Corporation 1 N. Field Court Lake Forest, IL 60045
 Telephone 847.735.4700 Facsimile 847.735.4750
www.brunswick.com

Release: IMMEDIATE
 Contact: Daniel Kubera
 Director - Media Relations and Corporate Communications
 Phone: 847.735.4617
 Email: daniel.kubera@brunswick.com

BRUNSWICK ANNOUNCES SALE OF BAJA MARINE ASSETS TO FOUNTAIN POWERBOATS

LAKE FOREST, Ill., March 20, 2008 – Brunswick Corporation (NYSE: BC) today announced the signing of a letter of intent to sell certain assets relating to its Baja boat business to Fountain Powerboat Industries, Inc., of Washington, N.C. Terms of the agreement were not disclosed, and completion of the sale is subject to certain conditions. In preparation for the transition, Brunswick plans to end production of Baja boats in Bucyrus, Ohio, by the end of May, consistent with the end of the 2008 model year. As a result of these actions, the company said it estimates that asset write-downs, along with severance and other costs associated with the plant closure, could total between \$10 million to \$15 million, pre-tax.

“This was a strategic decision to further refine our product portfolio and best focus our resources on brands and marine segments that we believe are core to our success going forward,” said Brunswick Chairman and Chief Executive Officer Dustan E. McCoy. “This action in no way reflects upon Baja or the abilities and performance of the Bucyrus work force. We believe, however, that Baja and its dealers will ultimately benefit from being a part of Fountain Powerboats, a company that, like Baja, is a leader in high-performance boats.”

When completed, the closing of the Baja plant will mean a loss of approximately 285 positions. Baja leadership will be working diligently to transfer as many employees as possible and practical to either Fountain or other Brunswick manufacturing facilities. For those employees who do not have the opportunity or do not wish to transfer, severance will be provided.

About Brunswick

Headquartered in Lake Forest, Ill., Brunswick Corporation endeavors to instill “Genuine Ingenuity” in all its leading consumer brands, including Mercury and Mariner outboard engines; Mercury MerCruiser sterndrives and inboard engines; MotorGuide trolling motors; Teignbridge propellers; MotoTron electronic controls; Albemarle, Arvor, Baja, Bayliner, Bermuda, Boston Whaler, Cabo Yachts, Crestliner, Cypress Cay, Harris, Hatteras, Kayot, Laguna, Lowe, Lund, Maxum, Meridian, Örnvik, Palmetto, Princecraft, Quicksilver, Rayglass, Savage, Sea Boss, Sea Pro, Sea Ray, Sealine, Triton, Trophy, Uttern and Valiant boats; Atwood marine parts and accessories; Land ‘N’ Sea, Kellogg Marine, Diversified Marine and Benrock parts and accessories distributors; IDS dealer management systems; Life Fitness, Hammer Strength and ParaBody fitness equipment; Brunswick bowling centers, equipment and consumer products; Brunswick billiards tables; and Dynamo, Tornado and Valley pool tables, Air Hockey and foosball tables. For more information, visit www.brunswick.com.

