

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): May 7, 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 2.05**Costs Associated with Exit or Disposal Activities**

On May 7, 2008, Brunswick Corporation ("Brunswick") decided to cease production of its Bluewater Marine boats, including the Sea Pro, Sea Boss, Palmetto and Laguna brands. Brunswick expects to incur pretax charges for facility consolidation, asset impairments and write-downs, closure and severance costs in the range of approximately \$25 million to \$30 million, substantially all of which will be incurred in the second quarter of 2008.

In connection with these actions, Brunswick expects to incur approximately \$18 million of non-cash asset write-downs and impairment charges, approximately \$3 million of facility closure charges and between \$4 million and \$9 million of other costs associated with discontinuing production of these brands.

The news release announcing these actions is furnished as Exhibit 99.1 and incorporated herein by reference.

Statements made in this Current Report on Form 8-K that are forward-looking involve risks and uncertainties and are indicated by words such as "estimates," "expects" and other similar words or phrases. These uncertainties include, but are not limited to, the execution of the restructuring plan, economic conditions and other risks described in filings with the SEC such as Brunswick's most recent Forms 10-K and 10-Q.

Item 9.01**Financial Statements and Exhibits.**

(d) Exhibits.

99.1 News Release dated May 13, 2008 of Brunswick Corporation, announcing its decision to cease production of its Bluewater Marine boats.

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: May 13, 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 May 13, 2008 of Brunswick Corporation, announcing its decision to cease production of its Bluewater Marine boats.



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 BLUEWATER BRANDS TO CEASE PRODUCTION AT NEWBERRY, S.C., FACILITY

LAKE FOREST, Ill., May 13, 2008 – Brunswick Corporation (NYSE: BC) announced today that it will cease production of its Bluewater Marine brands -- including Sea Pro, Sea Boss, Palmetto and Laguna -- with the upcoming 2009 model year, which commences July 1. As a result of this action, Brunswick will close its production facility in Newberry, S.C., by the end of June.

“The U.S. marine industry has been in a prolonged slowdown since late 2005, driven by an uncertain economy, high fuel prices, the housing slump and other economic factors that have affected consumers’ confidence and eroded their discretionary spending,” explained Dustan E. McCoy, Brunswick chairman and chief executive officer. “As a result, we are assessing the recovery potential for all marine segments in which we participate, their fragmented nature, the costs of our continued presence in certain of them, and the position of our brands. Our work is ongoing and is focused on developing profitable brand positioning in all segments. With this action, we believe we will solidify our presence in the highly fragmented saltwater segment by concentrating our efforts and leveraging our resources on such brands as Boston Whaler, Triton, Trophy, and our sportfishing offerings from Hatteras, Cabo and Albemarle, while sharpening our market focus and providing necessary cost reductions.”

Brunswick plans to cease production at the Newberry facility by the end of June 2008. Approximately 175 positions will be affected by this action, and qualifying employees will receive assistance aimed at helping them transition to other employment.

“This market-driven action should not be viewed as a reflection on the performance of our employees,” McCoy added. “As always, we will work hard with all affected–employees, dealers, suppliers, communities and consumers–to minimize the disruption that this decision may cause.”

As a result of these actions, the company said it will record a pretax charge of approximately \$25 million to \$30 million in the second quarter of 2008 to cover asset write-downs and other costs associated with the plant closure. Of that total, approximately 75 percent of the charge is non-cash and the remainder is cash. The company estimates that it will realize annualized pretax savings of approximately \$9 million stemming from this decision.

Forward-Looking Statements

Certain statements in this news release are forward looking as defined in the Private Securities Litigation Reform Act of 1995. These uncertainties include, but are not limited to, the execution of the restructuring plan, economic conditions and other risks described in the company’s 2007 Annual Report on Form 10-K and Quarterly Report on Form 10-Q for the quarter ended March 29, 2008.

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; Attwood 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.

