



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2010

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

**Re: Brunswick Corporation**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed on February 23, 2010**  
**File No. 001-01043**

Dear Mr. Hamilton:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief