
**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): **July 18, 2006**

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 8.01 Other Events.

A statement setting forth the computation of Brunswick Corporation's ratios of earnings to fixed charges for the three months ended March 31, 2005 and 2006 and the years ended December 31, 2003, 2004 and 2005 is attached hereto as Exhibit 12.1 and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

The following exhibit is filed with this Current Report on Form 8-K:

<u>Exhibit Number</u>	<u>Description of Document</u>
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12.1 Computation of ratio of earnings to fixed charges.

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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: July 18, 2006

By: /s/ Marschall I. Smith

Name: Marschall I. Smith

Title: Vice President, General Counsel
and Secretary

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EXHIBIT INDEX

Exhibit Number

Description of Document

12.1 Computation of ratio of earnings to fixed charges.

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Brunswick Corporation
Computation of Ratio of Earnings to Fixed Charges(A)
(In millions)

	<u>Three Months Ended March 31,</u>		<u>Year Ended December 31,</u>		
	<u>2006</u>	<u>2005</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Earnings as Adjusted					
Earnings from continuing operations	\$ 67.4	\$ 94.6	\$ 385.4	\$ 269.8	\$ 135.2
Add: Income tax provision	14.2	37.0	110.4	108.7	65.9
Interest and other financial charges included in expense	13.6	13.1	53.2	45.2	41.0
Interest portion of rent expense	4.9	4.1	16.4	16.2	14.4
Dividends received from 50%-or-less-owned affiliates	0.8	0.7	12.3	13.1	6.8
Subtract: Earnings from 50%-or-less-owned affiliates	(5.2)	(5.0)	(18.1)	(18.1)	(9.9)
	<u>\$ 95.7</u>	<u>\$ 144.5</u>	<u>\$ 559.6</u>	<u>\$ 434.9</u>	<u>\$ 253.4</u>
Fixed Charges					
Interest and other financial charges	\$ 13.6	\$ 13.1	\$ 53.2	\$ 45.2	\$ 41.0
Interest portion of rent expense	4.9	4.1	16.4	16.2	14.4
Capitalized interest	0.9	0.3	1.4	1.2	1.5
	<u>\$ 19.4</u>	<u>\$ 17.5</u>	<u>\$ 71.0</u>	<u>\$ 62.6</u>	<u>\$ 56.9</u>
Ratio of Earnings to Fixed Charges	<u>4.9 x</u>	<u>8.3 x</u>	<u>7.9 x</u>	<u>6.9 x</u>	<u>4.5 x</u>

(A) For computation of the ratio of earnings to fixed charges, earnings have been calculated by adding fixed charges to earnings from continuing operations before income taxes and dividends received from equity affiliates, then deducting the undistributed earnings of affiliates. Fixed charges consist of interest expense, estimated interest portion of rental expense and capitalized interest.