



BRUNSWICK CORPORATION • 1 N. FIELD CT. • LAKE FOREST, IL 60045-4811 U.S.A.
 TEL. (847) 735-4700 • FAX (847) 735-4765

2520052094227

U.S. DEPT. OF LABOR
 PWD/AY/PUBLIC DISCLOSURE
 01 AUG -3 AM 11:57

July 27, 2001

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5638
 200 Constitution Avenue, N.W., Room N-5644
 Washington, D.C. 20210

RE: Brunswick Top Hat Plans

The following information is provided in accordance with Department of Labor Regulation §2520.104-23 for the purpose of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and is provided in the event that the arrangement covered by this filing is considered to be a plan under ERISA. In that case the plan would be a "top hat plan." Brunswick Corporation maintains the three individual arrangements described below to provide enhanced retirement and separation benefits. The arrangements are unfunded plans maintained primarily for the purpose of providing deferred compensation to one highly compensated management employee. Brunswick Corporation maintains the unfunded Brunswick Restoration Plan primarily for the purpose of providing deferred compensation for a select group of highly compensated management employees.

Employer: Brunswick Corporation
 1 N. Field Ct.
 Lake Forest, IL 60045-4811

EIN: 36-0848180

Number of top hat plans covered by this filing: 4

Plan	Number of Participants
Brunswick Restoration Plan	170
G. Buckley	1
F. Florjancic	.1
G. Buckley	1

We will provide a copy of the arrangements to the Secretary, if so requested.

Pursuant to the notice published by the Department of Labor on July 27, 1995 (60 FR 20874 section 4.01 (c)), the first page of the Form 5500 Annual Report and a check for \$2,500 in payment of the civil penalty applicable to the late filing of this statement are being sent to:

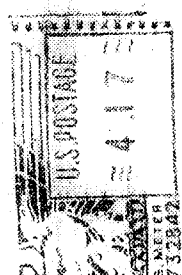
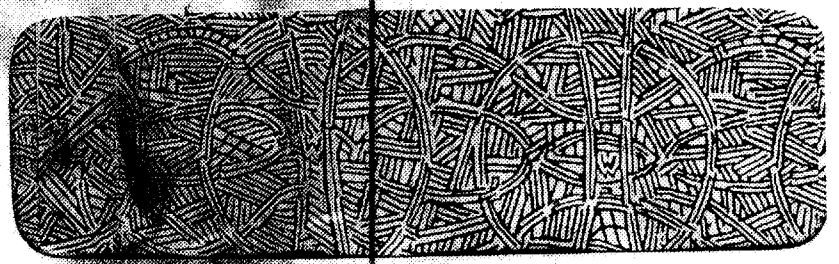
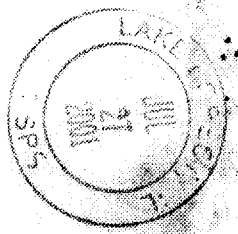
DFV Program
Pension and Welfare Benefits Administration
P.O. Box 277025
Atlanta, GA 30384-7025

Very truly yours,



Lauren J. Plenner

9/1/15



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