

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2013-01-17** | Period of Report: **2013-01-17**  
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FILER

**BRUNSWICK CORP**

CIK: **14930** | IRS No.: **360848180** | State of Incorporation: **DE** | Fiscal Year End: **0204**  
Type: **8-K** | Act: **34** | File No.: **001-01043** | Film No.: **13533650**  
SIC: **3510** Engines & turbines

Mailing Address

*ONE N FIELD CT*

*LAKE FOREST IL 60045-4811*

Business Address

*ONE N FIELD CT*

*LAKE FOREST IL 60045-4811  
8477354700*

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

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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): January 17, 2013



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BRUNSWICK CORPORATION

(Exact Name of Registrant Specified in Charter)

<hr/> <b>Delaware</b> (State or Other Jurisdiction of Incorporation)	<hr/> <b>001-01043</b> (Commission File Number)	<hr/> <b>36-0848180</b> (I.R.S. Employer Identification No.)
<hr/> <b>1 N. Field Court</b> <b>Lake Forest, Illinois</b> (Address of Principal Executive Offices)		<hr/> <b>60045-4811</b> (Zip Code)

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

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N/A

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(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**

On December 31, 2012, the Board of Directors of Brunswick Corporation (the "Company") authorized the Company to exit its Hatteras and CABO boat businesses. As a result, these businesses, which were previously reported in the Boat segment, will be reported as discontinued operations beginning with the fourth quarter of 2012.

In advance of the Company filing its 2012 Form 10-K, this Form 8-K provides restated historical Net sales, Operating earnings (loss) and Restructuring segment results for continuing operations for the three months and year-to-date periods ended during each quarterly period for 2011 and the first three quarters of 2012. These changes will be reflected in the earnings release for the fourth quarter of 2012 scheduled for January 24, 2013, and the management discussion and analysis and consolidated financial statements and footnotes in the Form 10-K yet to be issued for the year ended December 31, 2012.

**Brunswick Corporation  
Segment Restatement - Continuing Operations****2011 - 2012**

(in millions)

(unaudited)

	First Quarter - Year to Date					
	Net Sales		Operating Earnings (Loss)		Restructuring	
	2012	2011	2012	2011	2012	2011
Marine Engine	\$ 489.4	\$ 501.1	\$ 47.9	\$ 57.7	\$ 1.7	\$ 4.3
Boat	291.8	281.8	10.5	1.5	(1.5)	0.7
Marine eliminations	(68.6)	(62.3)	—	—	—	—
Total Marine	712.6	720.6	58.4	59.2	0.2	5.0
Fitness	157.1	156.4	23.7	23.4	—	—
Bowling & Billiards	89.9	87.3	14.4	14.2	—	—
Pension - non-service costs	—	—	(5.7)	(7.6)	—	—
Corporate/Other	—	—	(15.5)	(15.9)	—	—
Total	\$ 959.6	\$ 964.3	\$ 75.3	\$ 73.3	\$ 0.2	\$ 5.0

**Brunswick Corporation****Segment Restatement - Continuing Operations****2011 - 2012**

(in millions)

(unaudited)

**Second Quarter - Year to Date**

	<b>Net Sales</b>		<b>Operating Earnings (Loss)</b>		<b>Restructuring</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
Marine Engine	\$ 1,080.6	\$ 1,090.1	\$ 152.8	\$ 157.6	\$ 2.6	\$ 4.0
Boat	600.5	624.1	29.2	17.6	(1.4)	0.4
Marine eliminations	(130.5)	(130.2)	—	—	—	—
Total Marine	1,550.6	1,584.0	182.0	175.2	1.2	4.4
Fitness	300.4	298.0	43.6	42.5	—	0.1
Bowling & Billiards	162.5	164.8	16.8	16.7	—	—
Pension - non-service costs	—	—	(11.8)	(15.2)	—	—
Corporate/Other	—	—	(30.2)	(32.0)	(0.2)	—
Total	\$ 2,013.5	\$ 2,046.8	\$ 200.4	\$ 187.2	\$ 1.0	\$ 4.5

**Second Quarter - Quarter to Date**

	<b>Net Sales</b>		<b>Operating Earnings (Loss)</b>		<b>Restructuring</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
Marine Engine	\$ 591.2	\$ 589.0	\$ 104.9	\$ 99.9	\$ 0.9	\$ (0.3)
Boat	308.7	342.3	18.7	16.1	0.1	(0.3)
Marine eliminations	(61.9)	(67.9)	—	—	—	—
Total Marine	838.0	863.4	123.6	116.0	1.0	(0.6)
Fitness	143.3	141.6	19.9	19.1	—	0.1
Bowling & Billiards	72.6	77.5	2.4	2.5	—	—
Pension - non-service costs	—	—	(6.1)	(7.6)	—	—
Corporate/Other	—	—	(14.7)	(16.1)	(0.2)	—
Total	\$ 1,053.9	\$ 1,082.5	\$ 125.1	\$ 113.9	\$ 0.8	\$ (0.5)

**Brunswick Corporation**

**Segment Restatement - Continuing Operations**

**2011 - 2012**

(in millions)

(unaudited)

	Third Quarter - Year to Date					
	Net Sales		Operating Earnings (Loss)		Restructuring	
	2012	2011	2012	2011	2012	2011
Marine Engine	\$ 1,584.1	\$ 1,545.7	\$ 227.3	\$ 210.5	\$ 3.0	\$ 8.2
Boat	795.9	830.2	4.9	0.7	12.4	8.5
Marine eliminations	(181.5)	(166.9)	—	—	—	—
Total Marine	2,198.5	2,209.0	232.2	211.2	15.4	16.7
Fitness	452.3	455.2	66.7	65.1	0.1	0.1
Bowling & Billiards	237.0	244.3	20.0	19.5	—	0.3
Pension - non-service costs	—	—	(17.9)	(22.8)	—	—
Corporate/Other	—	—	(43.9)	(45.9)	(0.2)	—
Total	\$ 2,887.8	\$ 2,908.5	\$ 257.1	\$ 227.1	\$ 15.3	\$ 17.1

	Third Quarter - Quarter to Date					
	Net Sales		Operating Earnings (Loss)		Restructuring	
	2012	2011	2012	2011	2012	2011
Marine Engine	\$ 503.5	\$ 455.6	\$ 74.5	\$ 52.9	\$ 0.4	\$ 4.2
Boat	195.4	206.1	(24.3)	(16.9)	13.8	8.1
Marine eliminations	(51.0)	(36.7)	—	—	—	—
Total Marine	647.9	625.0	50.2	36.0	14.2	12.3
Fitness	151.9	157.2	23.1	22.6	0.1	—
Bowling & Billiards	74.5	79.5	3.2	2.8	—	0.3
Pension - non-service costs	—	—	(6.1)	(7.6)	—	—
Corporate/Other	—	—	(13.7)	(13.9)	—	—
Total	\$ 874.3	\$ 861.7	\$ 56.7	\$ 39.9	\$ 14.3	\$ 12.6



**Brunswick Corporation****Segment Restatement - Continuing Operations****2011**

(in millions)

(unaudited)

	<b>Fourth Quarter - Year to Date</b>		
	<b>Net Sales</b>	<b>Operating Earnings (Loss)</b>	<b>Restructuring</b>
	<b>2011</b>	<b>2011</b>	<b>2011</b>
Marine Engine	\$ 1,905.3	\$ 217.5	\$ 11.0
Boat	1,007.6	(27.3)	8.3
Marine eliminations	(203.3)	—	—
Total Marine	2,709.6	190.2	19.3
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Fitness	635.2	93.4	0.1
Bowling & Billiards	325.2	23.6	1.9
Pension - non-service costs	—	(30.4)	—
Corporate/Other	—	(63.1)	—
Total	\$ 3,670.0	\$ 213.7	\$ 21.3

	<b>Fourth Quarter - Quarter to Date</b>		
	<b>Net Sales</b>	<b>Operating Earnings (Loss)</b>	<b>Restructuring</b>
	<b>2011</b>	<b>2011</b>	<b>2011</b>
Marine Engine	\$ 359.6	\$ 7.0	\$ 2.8
Boat	177.4	(28.0)	(0.2)
Marine eliminations	(36.4)	—	—
Total Marine	500.6	(21.0)	2.6
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Fitness	180.0	28.3	—
Bowling & Billiards	80.9	4.1	1.6
Pension - non-service costs	—	(7.6)	—
Corporate/Other	—	(17.2)	—
Total	\$ 761.5	\$ (13.4)	\$ 4.2





**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: January 17, 2013

By: /s/ ALAN L. LOWE

Alan L. Lowe

Vice President and Controller