



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2016

Mail Stop 4631

Via E-mail

Mr. E. Lee Wyatt, Jr.  
Senior Vice President and Chief Financial Officer  
Fortune Brands Home & Security, Inc.  
520 Lake Cook Road  
Deerfield, IL 60015-5611

**RE: Fortune Brands Home & Security, Inc.  
Form 10-K for the Year Ended December 31, 2015  
Filed February 25, 2016  
File No. 1-35166**

Dear Mr. Wyatt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and  
Construction