

June 1, 2020

Patrick D. Hallinan  
Chief Financial Officer  
Fortune Brands Home & Security, Inc.  
520 Lake Cook Road  
Deerfield, Illinois 60015-5611

& Security, Inc.

year ended December 31, 2019  
2020

Re: Fortune Brands Home  
Form 10-K for the  
Filed February 26,  
File No. 001-35166

Dear Mr. Hallinan:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2019

Item 8. Financial Statements and Supplementary Data  
6. Goodwill and Identifiable Intangible Assets, page 41

1. We note you calculated the fair value of certain trade names in 2019 and 2018 for your impairment evaluation. Please tell us how you determined it was not necessary to provide quantitative information about the significant unobservable inputs used in the fair value measurement of these assets. Please refer to ASC 820-10-50-2(bbb).

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Paul Cline at 202-551-3851 or Jennifer Monick at 202-551-3295 if you have questions regarding the comment.

Patrick D. Hallinan  
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FirstName LastName Patrick D. Hallinan  
Comapany Name Fortune Brands Home & Security, Inc.

Finance  
June 1, 2020 Page 2  
Construction  
FirstName LastName

Sincerely,  
Division of Corporation  
Office of Real Estate &