

Mail Stop 6010

February 12, 2008

James E. Brenn  
Senior Vice President and Chief Financial Officer  
Briggs & Stratton Corporation  
12301 West Wirth Street  
Wauwatosa, Wisconsin 53222

Via U S Mail and FAX [ (414) 259-5773 ]

**Re: Briggs & Stratton Corporation  
Form 10-K for the fiscal year ended July 1, 2007  
File No. 1-1370**

Dear Mr. Brenn:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief