

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

February 1, 2022

Leanne Cunningham Chief Financial Officer Brown-Forman Corporation 850 Dixie Highway Louisville, Kentucky 40210

> Re: Brown-Forman Corporation Form 10-K for the Fiscal Year Ended April 30, 2021 Filed June 21, 2021 File No. 001-00123

Dear Ms. Cunningham:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing