



DIVISION OF
CORPORATION FINANCE

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

November 18, 2021

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 reviewed your November 15, 2021 response to our comment letter and have the following comment.

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 apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Our reference to prior comment is to comment in our November 2, 2021 letter.

Form 10-K for the Fiscal Year Ended April 30, 2021

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 31

1. We note your response to prior comment 1. The adjustment for "estimated net change in distributor inventories" appears to change the recognition method of your GAAP measures from a sell-in approach to a sell-through approach, and therefore, appears to substitute individually tailored recognition and measurement methods for those of GAAP. Please remove this adjustment from future filings or explain why you do not believe it represents a tailored accounting measure.

Leanne Cunningham
Brown-Forman Corporation
November 18, 2021
Page 2

You may contact Eiko Yaoita Pyles, Staff Accountant, at 202-551-3587 or Andrew Blume, Staff Accountant, at 202-551-3254 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing