
**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**POST-EFFECTIVE AMENDMENT NO. 2 TO
FORM S-8**

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

FORTUNE BRANDS, INC.

(Exact Name of Registrant as Specified in Its Charter)

**Delaware
(State or Other Jurisdiction of
Incorporation or Organization)**

**13-3295276
(I.R.S. Employer
Identification No.)**

**300 Tower Parkway, Lincolnshire, Illinois 60069
(Address of Principal Executive Offices) (Zip Code)**

**Fortune Brands Retirement Savings Plan
(Full Title of the Plan)**

**MARK A. ROCHE, ESQ.,
Senior Vice President, General Counsel
and Secretary
FORTUNE BRANDS, INC
300 Tower Parkway
Lincolnshire, Illinois 60069
(Name and address of agent for service)**

**Copy to:
EDWARD P. SMITH, ESQ.
CHADBOURNE & PARKE LLP
30 Rockefeller Plaza
New York, New York 10112**

Telephone number, including area code, of agent for service: (847) 484-4400

Adding Form S-3 Prospectus, Adding Exhibits and Furnishing Consents

EXPLANATORY NOTE

The prospectus, containing information required by Part I of Form S-8 and related to this Post-Effective Amendment No. 2 to the Fortune Brands, Inc. Registration Statement on Form S-8 (Registration No. 333-103734), is omitted from this Post-Effective Amendment No. 2 in accordance with the Note to Part I of Form S-8.

This Post-Effective Amendment No. 2 includes a reoffer prospectus, prepared in accordance with the requirements of Form S-3 (the "Reoffer Prospectus"), which may be used for the offer and sale by certain officers and directors of Fortune Brands who may be deemed to be "affiliates" of Fortune Brands, as that term is defined in Rule 405 under the Securities Act of 1933, as amended, of securities registered hereunder.

The Reoffer Prospectus is also being filed as part of the Registration Statement on Form S-8 for the Fortune Brands, Inc. 2003 Long-Term Incentive Plan and as part of Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 (Registration No. 333-87260) for the Fortune Brands, Inc. 2002 Non-

The Plan changed its name from the Defined Contribution Plan of Fortune Brands, Inc. and Participating Operating Companies to the Fortune Brands Retirement Savings Plan on October 1, 1999.

Fortune Brands changed its name from American Brands, Inc. to Fortune Brands, Inc. on May 30, 1997.

Fortune Brands, Inc.

Common Stock

This prospectus relates to offers and sales by certain of our officers and directors (also called Selling Stockholders) who may be deemed to be “affiliates” of Fortune Brands, Inc., as defined in Rule 405 under the Securities Act of 1933, as amended, of shares of our common stock that have been or may be acquired by such persons upon exercise of nonqualified stock options granted pursuant to our 2002 Non-Employee Director Stock Option Plan (the “2002 Director Plan”) or our prior Non-Employee Director Stock Option Plan (the “1997 Director Plan” and, together with the 2002 Director Plan, the “Director Plans”), or upon the exercise of incentive stock options or nonqualified stock options granted pursuant to our 2003 Long-Term Incentive Plan (the “2003 Plan”), our 1999 Long-Term Incentive Plan (the “1999 Plan”), our 1990 Long-Term Incentive Plan, as amended (the “1990 Plan”), our 1986 Stock Option Plan, as amended, or our 1981 Stock Option Plan, as amended (collectively called the Employee Plans), or upon the exercise of stock appreciation rights granted under the Employee Plans in respect of options, or pursuant to performance awards or restricted stock or other stock-based awards, or dividend equivalents earned thereon, under the 2003 Plan, the 1999 Plan or the 1990 Plan, or that have been or may be acquired by or for the account of such persons pursuant to our Retirement Savings Plan (formerly called the Defined Contribution Plan of Fortune Brands, Inc. and Participating Operating Companies) as a result of employee or employer contributions under such plan. The shares that may be so acquired by such persons pursuant to the Director Plans and the Employee Plans are called the award shares for purposes of this prospectus and the shares that have been or may be so acquired by such persons pursuant to the Retirement Savings Plan are herein referred to as the retirement savings plan shares.

The accompanying annual supplement to this prospectus sets forth who the Selling Stockholders are and the number of award shares and retirement plan shares covered by this prospectus.

Shares covered by this prospectus may be offered and sold from time to time by or on behalf of the Selling Stockholders through brokers on the New York Stock Exchange or otherwise at the prices prevailing at the time of such sales. No specified brokers or dealers have been designated by the Selling Stockholders and no agreement has been entered into in respect of brokerage commissions or for the exclusive or coordinated sale of any securities which may be offered pursuant to this prospectus. The net proceeds to the Selling Stockholders will be the proceeds received by them upon such sales, less brokerage commissions, if any. We will pay all expenses of preparing and reproducing this prospectus, but will not receive any of the proceeds from sales by any of the Selling Stockholders.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities, or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

May 10, 2004

THE COMPANY

We are a holding company with subsidiaries engaged in various businesses. Our subsidiaries manufacture and sell leading consumer branded products in the following industries: home and hardware, spirits and wine, golf equipment and office products.

We are a legal entity separate and distinct from our subsidiaries. Our rights and the rights of our creditors (including holders of debt securities) and stockholders to participate in any distribution of the assets or earnings of any subsidiary is subject to the claims of creditors of the subsidiary, except to the extent that our claims as a creditor of our subsidiaries may be recognized. Our claims may be subordinate to certain claims of others. Our principal source of unconsolidated revenues and funds is dividends and other payments from our subsidiaries. Our principal subsidiaries currently are not limited by long-term debt or other agreements in their abilities to pay cash dividends or to make other distributions with respect to their capital stock or other payments to us.

Our principal executive offices are currently located at 300 Tower Parkway, Lincolnshire, Illinois 60069, and our telephone number is (847) 484-4400.

SELLING STOCKHOLDERS

See the annual supplement for current information regarding the Selling Stockholders, the shares of our common stock beneficially owned by them, the award shares and retirement savings plan shares offered by them with this prospectus and the shares of our common stock to be beneficially owned by them after completion of the offering. The address of each of the Selling Stockholders is Fortune Brands, Inc., 300 Tower Parkway, Lincolnshire, Illinois 60069.

EXPERTS

The consolidated financial statements and financial statement schedule incorporated in this prospectus by reference to Fortune Brands, Inc.'s Annual Report on Form 10-K for the fiscal year ended December 31, 2003, have been so incorporated in reliance on the reports of PricewaterhouseCoopers LLP, independent accountants, given upon the authority of said firm as experts in accounting and auditing.

WHERE YOU CAN FIND MORE INFORMATION

We provide annual, quarterly and current reports, proxy statements and other information to the SEC, which the SEC maintains in the SEC's File No. 1-9076. You can read and copy any document we file at the SEC's public reference rooms in Washington, D.C., New York, New York and Chicago, Illinois. Please call the SEC at 1-800-SEC-0330 for further information on the public reference rooms. Our SEC filings are also available to the public at the SEC's web site at <http://www.sec.gov>.

The SEC allows us to "incorporate by reference" into this prospectus the information we file with it, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be a part of this prospectus, and later information filed with the SEC will update and supersede this information. We incorporate by reference the documents listed below and any future filings made with the SEC under Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 until the offering by the Selling Stockholders is completed:

- Annual Report on Form 10-K for the year ended December 31, 2003;
- Quarterly Report on Form 10-Q for the quarter ended March 31, 2004;
- Current Report on Form 8-K dated February 24, 2004;

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- The description of our common stock, par value \$3.125 per share, and preferred stock, without par value, set forth under the headings "Description of Fortune Brands Capital Stock" and "Comparative Rights of Shareholders" on pages 94-105 of our Proxy Statement for the 1997 Annual Meeting of Stockholders of Fortune Brands, Inc.; and
 - The description of our preferred share purchase rights, set forth on Form 8-A dated December 22, 1997.

You may request a copy of these filings, at no cost other than for exhibits of such filings, by writing to or telephoning us at the following address (or by visiting our web site at <http://www.fortunebrands.com>):

FORTUNE BRANDS, INC.
Office of the Secretary
300 Tower Parkway
Lincolnshire, Illinois 60069
(Telephone number (847) 484-4400)

We have filed with the SEC a registration statement on Form S-8 under the Securities Act of 1933. This prospectus omits certain information contained in the registration statement, as permitted by SEC rules. You may obtain copies of the registration statement, including exhibits, as noted in the paragraph above.

You should rely only on the information incorporated by reference or provided in this prospectus or the prospectus supplement. We have authorized no one to provide you with different information. We are not making an offer of these securities in any state where the offer is not permitted. You should not assume that the information in this prospectus or the prospectus supplement is accurate as of any date other than the date on the front of the document.

The Delaware General Corporation Law and our By-laws provide for indemnification of our officers and directors, who are also covered by certain insurance policies that we maintain. Insofar as indemnification for liabilities arising under the Securities Act of 1933, as amended, may be permitted to directors, officers or persons that control us pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

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2004 SUPPLEMENT

To Prospectus for Offers and

Sales of Common Stock of

Fortune Brands, Inc.

By Certain Selling Stockholders

This Supplement dated May 10, 2004 to the Prospectus dated May 10, 2004 relating to offers and sales of award shares and retirement plan shares by certain Selling Stockholders of Fortune Brands, Inc. contains certain current information that may change from year to year. The Supplement will be updated annually and will be delivered to each Selling Stockholder. Each current supplement should be kept with the Prospectus in the Selling Stockholder's important papers. Selling Stockholders who receive the May 10, 2004 Prospectus will not be sent additional copies of the Prospectus in subsequent years unless the information in the Prospectus is required to be amended or unless a Selling Stockholder requests an additional copy by writing to Fortune Brands, Inc., Legal Department, 300 Tower Parkway, Lincolnshire, Illinois 60069. Capitalized terms used in this supplement have the meanings set forth in the Prospectus.

Date. The date of this supplement is May 10, 2004.

Information Regarding Selling Stockholders and Award Shares and Retirement Plan Shares Covered by the Prospectus. The Prospectus covers 2,959,422 award shares that have been or may be acquired by the Selling Stockholders upon exercise or pursuant to the following awards held as of February 2,

2004:

- o incentive stock options or nonqualified stock options granted pursuant to the Employee Plans and the Director Plans, or
- o stock appreciation rights granted under the Employee Plans in respect of options under the 1999 Plan and the 1990 Plan, or
- o performance awards, awards of restricted stock or other stock-based awards, and dividend equivalents earned thereon, under the 2003 Plan, the 1999 Plan and the 1990 Plan.

The Prospectus also covers 13,043 Retirement Savings Plan Shares that have been acquired pursuant to the Retirement Savings Plan and are held on February 2, 2004 by the Trustee of the Retirement Savings Plan.

There are set forth in the following table opposite the name of each of the Selling Stockholders:

1. Under the heading “Shares of common stock beneficially owned”,
 - o the shares of our common stock beneficially owned by the Selling Stockholder on February 2, 2004 (except, as stated in Note (c) after the table, beneficial ownership is disclaimed as to certain shares), including shares of our common stock (if any) of which the Selling Stockholder had the right on such date to acquire beneficial ownership pursuant to the exercise on or before April 2, 2004 of options that we have granted, plus
 - o the number (if any) of shares of our common stock held on February 2, 2004 by the Trustee of the Retirement Savings Plan that is equivalent as of that date to the Selling Stockholder’s undivided proportionate beneficial interest in all such shares;
2. Under the heading “Retirement Savings Plan Shares”, the number (if any) of shares of our common stock held on February 2, 2004 by the Trustee of the Retirement Savings Plan that is equivalent as of that date to the Selling Stockholder’s undivided proportionate beneficial interest in all such shares and offered by the Prospectus;
3. Under the heading “Award shares acquired or which may be acquired and offered”, the shares of our common stock that
 - o have been acquired by the Selling Stockholder pursuant to performance awards, awards of restricted stock or other stock-based awards, and dividend equivalents earned thereon, if any, or upon the exercise of options and stock appreciation rights, or
 - o may be acquired by the Selling Stockholder pursuant to performance awards or other stock-based awards, and dividend equivalents earned thereon, if any, or upon the exercise of options and stock appreciation rights outstanding as of February 2, 2004, and
 - o may be offered or sold by the Selling Stockholder using the Prospectus.
4. Under the heading “Shares of common stock to be owned after completion of the offering”, the shares of our common stock to be beneficially owned by the Selling Stockholder after completion of the offering, based on the number of shares owned on February 2, 2004.

Certain options granted pursuant to the Employee Plans and the Director Plans may be transferred to a member of a Selling Stockholder’s immediate family or to a trust for the benefit of such immediate family members. The names of such transferees and the number of award shares that may be offered by them under the Prospectus will be included in a supplement when such information becomes known. The information as to security holdings is based on information that we receive from the Selling Stockholders, from our Compensation and Stock Option Committee, our Nominating and Corporate

Governance Committee and our Corporate Employee Benefits Committee, and from the Trustee of the Retirement Savings Plan, and has been adjusted to reflect (1) the spin-off of Gallaher Group Plc, effective May 30, 1997 and (2) two-for-one stock splits in the form of 100% stock dividends, at a rate of one additional share of our common stock for each share of common stock issued, effective September 10, 1986 and October 9, 1990, respectively. Shares of our common stock have attached thereto certain preferred stock purchase rights that we distributed as a dividend on December 24, 1997.

Selling Stockholder	Present principal positions or offices with us or affiliates*	(1) Shares of common stock beneficially	(2) Retirement Savings Plan Shares (a)	(3) Award shares acquired or which may be	(4) Shares of common stock to be owned

		owned (a)(b)(c)		acquired and offered (b)(d)	after completion of offering (c)
Patricia O. Ewers.....	Director	22,731	0	17,717	5,014
Thomas C. Hays.....	Director	410,720	4,011	384,774	21,935
Pierre E. Leroy.....	Director	100	0	1,458	100
Gordon R. Lohman.....	Director	19,217	0	17,717	1,500
Eugene A. Renna.....	Director	14,465	0	9,545	4,920
J. Christopher Reyes.....	Director	7,192	0	3,542	3,650
Anne M. Tatlock.....	Director	22,949	0	17,717	5,232
David M. Thomas.....	Director	11,725	0	9,375	2,350
Norman H. Wesley.....	Director; Chairman of the Board and Chief Executive Officer	723,748	0	1,281,747	2,000
Peter M. Wilson.....	Director	19,872	0	14,500	5,372
Mark Hausberg.....	Senior Vice President-Finance and Treasurer	146,236	1,136	222,600	0
Nadine A. Heidrich.....	Vice President and Corporate Controller	14,400	0	57,900	0
Christopher J. Klein.....	Senior Vice President-Strategy and Corporate Development	2,916	0	104,916	0
Craig P. Omtvedt.....	Senior Vice President and Chief Financial Officer	198,713	2,473	460,489	0

Selling Stockholder	Present principal positions or offices with us or affiliates*	(1) Shares of common stock beneficially owned (a)(b)(c)	(2) Retirement Savings Plan Shares (a)	(3) Award shares acquired or which may be acquired and offered (b)(d)	(4) Shares of common stock to be owned after completion of offering (c)
Mark A. Roche.....	Senior Vice President, General Counsel and Secretary	193,598	5,423	355,425	0

* Positions are those with us, unless otherwise indicated. Each of the Selling Stockholders has been a director or officer of our company or one of our subsidiaries for the past three years, except for Mr. Leroy, who has been a director since September 30, 2003, Mr. Reyes, who has been a director since December 10, 2002, Ms. Heidrich, who has been Vice President and Corporate Controller since September 12, 2001, and Mr. Klein, who has been Senior Vice President Strategy and Corporate Development since April 29, 2003.

(a) The numbers of shares attributable to contributions by our company under the Retirement Savings Plan included in the numbers shown in Columns (1) and (2) are as follows: Thomas C. Hays, 1,087; Mark Hausberg, 1,136; Craig P. Omtvedt, 1,275; Mark A. Roche, 3,639. The number of shares attributable to

employee contributions under such Plan included in the numbers shown in Columns (1) and (2) are as follows: Thomas C. Hays, 2,924; Craig P. Omtvedt, 1,198; and Mark A. Roche, 1,784.

(b) The numbers of shares of which the Selling Stockholders had the right to acquire beneficial ownership pursuant to the exercise on or before April 2, 2004 of options that we granted included in the numbers shown in Columns (1) and (3) are as follows: Patricia O. Ewers, 17,717; Thomas C. Hays, 342,000; Gordon R. Lohman, 17,717; Eugene A. Renna, 5,000; J. Christopher Reyes, 3,542; Anne M. Tatlock, 17,717; David M. Thomas, 9,375; Norman H. Wesley, 603,801; Peter M. Wilson, 14,500; Mark Hausberg, 124,271; Nadine A. Heidrich, 13,900; Craig P. Omtvedt, 154,007; and Mark A. Roche, 148,944. Inclusion of such shares does not constitute an admission by any Selling Stockholder that such person is the beneficial owner of such shares.

(c) To the best of our knowledge, each Selling Stockholder has sole voting and investment power with respect to shares shown after such person's name in Columns (1), (2) and (4) above, other than with respect to the shares listed in Note (b) above and except as follows: Mr. Hays shares voting and investment power as a co-trustee of various family trusts with respect to 9,907 shares and with respect to which shares he disclaims beneficial ownership and Mr. Hays has no voting or investment power with respect to 54,802 shares held in trust for the benefit of his wife and with respect to which

shares he disclaims beneficial ownership. The Trustee of the Retirement Savings Plan has agreed to vote the shares it holds in the Trust in accordance with instructions received from members of the Plan and shares as to which instructions are not received are voted by the Trustee proportionally in the same manner as shares as to which it has received instructions.

(d) The numbers of shares in Column (3) include shares covered by performance awards granted under the 2003 Plan and the 1999 Plan if the maximum performance goals to which such awards relate are met for the performance periods 2002-2004, 2003-2005 and 2004-2006. The number of shares of Common Stock so covered are as follows: Norman H. Wesley, 180,000; Mark Hausberg, 19,500; Nadine A. Heidrich, 13,500; Christopher J. Klein, 42,000; Craig P. Omtvedt, 74,250; Mark A. Roche, 47,250. Inclusion of such shares does not constitute an admission by any Selling Stockholder that such person is the beneficial owner of such shares.

Market Price. The closing price per share of our common stock as reported on the New York Stock Exchange Composite Transactions on May 5, 2004 was \$75.95.

Documents Incorporated by Reference. For further current information about us and our subsidiaries, see (a) our Annual Report on Form 10-K for the fiscal year ended December 31, 2003, which incorporates by reference certain information, including our Consolidated Financial Statements contained in our 2003 Annual Report to Shareholders and certain other information from our Proxy Statement for the 2004 Annual Meeting of Stockholders, (b) our Quarterly Report on Form 10-Q for the quarter ended March 31, 2004 and (c) our Current Report on Form 8-K dated February 24, 2004. Each of these documents is on file with the Securities and Exchange Commission.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits

15	-	Letter from PricewaterhouseCoopers LLP, independent accountants, as to certain unaudited financial information.
23a3	-	Consent of PricewaterhouseCoopers LLP, independent accountants.
24a2	-	Power of Attorney authorizing certain persons to sign this Post-Effective Amendment No. 2 on behalf of certain directors and officers of Registrant.
24b2	-	Power of Attorney authorizing certain persons to sign this Post-Effective Amendment No. 2 on behalf of administrators of the Plan.
99a3	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective April 1, 2003.
99a4	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective July 1, 2003 (except where indicated otherwise therein).
99a5	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective August 1, 2003 (except where indicated otherwise therein).
99a6	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective January 1, 2003.
99a7	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective January 1, 2004 (except where indicated otherwise therein).
99a8	-	Amendment to Fortune Brands Amended and Restated Retirement Savings Plan, effective January 1, 2004.

The Registrant will submit the Plan including any amendments thereto to the Internal Revenue Service (the “IRS”) in a timely manner and will make all changes required by the IRS in order to maintain the tax qualified status of the Plan.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 2 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Lincolnshire, State of Illinois, on this 10th day of May, 2004.

FORTUNE BRANDS, INC.

By: /s/ MARK A. ROCHE

(Mark A. Roche, Senior Vice President,
General Counsel and Secretary)

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 2 to the Registration Statement has been signed by the following persons in the capacities indicated on this 10th day of May, 2004.

<u>Signature</u>	<u>Title</u>
NORMAN H. WESLEY*	
<u>(Norman H. Wesley)</u>	Chairman of the Board and Chief Executive Officer (principal executive officer)
CRAIG P. OMTVEDT*	
<u>(Craig P. Omtvedt)</u>	Senior Vice President and Chief Financial Officer (principal financial officer)
NADINE A. HEIDRICH*	
<u>(Nadine A. Heidrich)</u>	Vice President and Corporate Controller (principal accounting officer)
PATRICIA O. EWERS*	
<u>(Patricia O. Ewers)</u>	Director
THOMAS C. HAYS*	
<u>(Thomas C. Hays)</u>	Director
PIERRE E. LEROY*	
<u>(Pierre E. Leroy)</u>	Director

<u>Signature</u>	<u>Title</u>
GORDON R. LOHMAN*	
<u>(Gordon R. Lohman)</u>	Director
EUGENE A. RENNA*	
<u>(Eugene A. Renna)</u>	Director
J. CHRISTOPHER REYES*	
<u>(J. Christopher Reyes)</u>	Director

ANNE M. TATLOCK*

Director

(Anne M. Tatlock)

DAVID M. THOMAS*

Director

(David M. Thomas)

PETER M. WILSON*

Director

(Peter M. Wilson)

*By: /s/ A. ROBERT COLBY
(A. Robert Colby, Attorney-in-Fact)

Pursuant to the requirements of the Securities Act of 1933, as amended, the Plan has duly caused this Post-Effective Amendment No. 2 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Lincolnshire, State of Illinois, on this 10th day of May, 2004.

**FORTUNE BRANDS RETIREMENT
SAVINGS PLAN**

BY: FRANK J. CORTESE*

(Frank J. Cortese, Chairman, Corporate Employee
Benefits Committee)

*By: /s/ A. ROBERT COLBY
(A. Robert Colby, Attorney-in-Fact)

May 7, 2004

Securities and Exchange Commission
450 5th Street, N.W.
Attention: Filing Desk, Stop 1-4
Washington, D.C. 20549-1004

Re: Fortune Brands, Inc.

We are aware that our report dated April 21, 2004, on our review of interim financial information of Fortune Brands, Inc. (the "Company") and its subsidiaries for the three-month period ended March 31, 2004 included in the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2004, has been incorporated by reference into this Post-Effective Amendment No. 2 to Registration Statement on Form S-8. Pursuant to Rule 436(c) under the Securities Act of 1933, as amended (the "Act") this report should not be considered a part of this Post-Effective Amendment No. 2 prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of sections 7 and 11 of the Act.

Very truly yours,

PRICEWATERHOUSECOOPERS LLP
Chicago, Illinois 60606

Exhibit 23a3

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Post-Effective Amendment No. 2 to the Registration Statement on Form S-8 (this "Post-Effective Amendment No. 2") of Fortune Brands, Inc. ("Registrant"), and the prospectuses related hereto, of our report dated January 22, 2004 relating to the consolidated financial statements of the Registrant, which appears in the 2003 Annual Report to Stockholders of the Registrant, which is incorporated by reference in the Registrant's Annual Report on Form 10-K for the year ended December 31, 2003. We also consent to the incorporation by reference of our report dated January 22, 2004 relating to the financial statement schedule, which appears in such Annual Report on Form 10-K. We also consent to the reference to us under the heading "Experts" in such Post-Effective Amendment No. 2.

PRICEWATERHOUSECOOPERS LLP

Chicago, Illinois 60606
May 7, 200

POWER OF ATTORNEY

The undersigned, acting in the capacity or capacities stated with their respective names below, hereby constitute and appoint MARK A. ROCHE, EDWARD P. SMITH and A. ROBERT COLBY, and each of them severally, the attorneys-in-fact of the undersigned with full power to them and each of them to do any and all acts and things and to execute any and all instruments which said attorneys-in-fact may deem necessary or advisable to comply with the Securities Act of 1933, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission in respect thereof in connection with the filing under the Securities Act of 1933, as amended, of (a) the Registration Statement on Form S-8 of the Fortune Brands, Inc. 2003 Long-Term Incentive Plan, (b) Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 (Registration No. 333-87260) of the Fortune Brands, Inc. 2002 Non-Employee Director Stock Option Plan, (c) Post-Effective Amendment No. 2 to the Registration Statement on Form S-8 (Registration No. 333-103734) of the Fortune Brands Retirement Savings Plan and (d) all amendments or supplements thereto, or any new or revised prospectuses relating thereto or supplements thereto, as may be necessary or desirable, including specifically in each case, but without limiting the generality of the foregoing, the power and authority to sign the name of Fortune Brands, Inc. and the names of the undersigned directors and officers in the capacities indicated below to all such registration statements, amendments, post-effective amendments or supplements thereto:

Signature	Title	Date
<u>/s/ Norman H. Wesley</u> Norman H. Wesley	Chairman of the Board and Chief Executive Officer (principal executive officer)	April 27, 2004
<u>/s/ Craig P. Omtvedt</u> Craig P. Omtvedt	Senior Vice President and Chief Financial Officer (principal financial officer)	April 27, 2004
<u>/s/ Nadine A. Heidrich</u> Nadine A. Heidrich	Vice President and Corporate Controller (principal accounting officer)	April 29, 2004
<u>/s/ Patricia O. Ewers</u> Patricia O. Ewers	Director	April 27, 2004
<u>/s/ Thomas C. Hays</u> Thomas C. Hays	Director	April 27, 2004
<u>/s/ Pierre E. Leroy</u> Pierre E. Leroy	Director	April 27, 2004
<u>/s/ Gordon R. Lohman</u> Gordon R. Lohman	Director	April 30, 2004
<u>/s/ Eugene A. Renna</u> Eugene A. Renna	Director	April 27, 2004
<u>/s/ J. Christopher Reyes</u> J. Christopher Reyes	Director	April 27, 2004
<u>/s/ Anne M. Tatlock</u> Anne M. Tatlock	Director	April 30, 2004
<u>/s/ David M. Thomas</u> David M. Thomas	Director	April 27, 2004
<u>/s/ Peter M. Wilson</u> Peter M. Wilson	Director	April 27, 2004

POWER OF ATTORNEY

The undersigned, acting in the capacity stated with his name below, hereby constitutes and appoints MARK A. ROCHE, EDWARD P. SMITH and A. ROBERT COLBY, and each of them severally, the attorneys-in-fact of the undersigned with full power to them and each of them to sign for and in the name of the undersigned in the capacity indicated below (a) Post-Effective Amendment No. 2 to the Registration Statement on Form S-8 (Registration No. 333-103734) of the Fortune Brands Retirement Savings Plan and (b) any and all amendments and supplements thereto.

FORTUNE BRANDS RETIREMENT
SAVINGS PLAN

By /s/ FRANK J. CORTESE
(Frank J. Cortese, Chairman, Corporate
Employee Benefits Committee)

**SEVENTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN
(As Amended and Restated Effective as of October 1, 1999)**

AMENDMENT:
Effective as of April 1, 2003

Amend Section 4.01(d)(2) of the Plan as follows:

“(2) for each Participant who is an Employee of an ACCO Participating Employer, the total cash remuneration paid by such ACCO Participating Employer to the Participant in a Plan Year for services, including base pay, overtime pay, shift premiums, commissions, sales bonuses, performance awards in lieu of a merit increase, certain regularly occurring bonuses and amounts, if any, deferred under this Section 4.01 of the Plan or under Code Section 125 (including ‘deemed 125 compensation’ as defined in Revenue Ruling 2002-27) or Code Section 132(f)(4), but excluding the 1/3rd of the Profit-Sharing Contributions allocable to the Participant pursuant to Section 3.02, and further excluding all other compensation, such as, but not limited to, any production bonus, project bonus, referral bonus, sign-on bonus, stay bonus, severance payments and other special payments such as awards, gifts, prizes, car allowance, reimbursement for moving expenses, payments to Participants for military service, tuition reimbursement, amounts deferred under a deferred compensation plan of an ACCO Participating Employer and amounts under any long-term incentive plan or other employee benefit program;”

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: April 1, 2003

By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

**EIGHTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**
(Amended and Restated Effective as of October 1, 1999)

AMENDMENT:
Effective as of July 1, 2003, except where indicated otherwise

1. Amend Section 3.01(g)(3) of the Plan as follows:

“(3) ‘Unadjusted Earnings’ means with respect to any Participant who is an Employee of Fortune all earnings of the Participant in any Plan Year for service with Fortune, but limited to \$200,000 (as adjusted to reflect the dollar amount applicable under Section 401(a)(17) of the Code), including overtime and extra shift pay, holiday and vacation pay, amounts paid for periods of approved absences, back pay which has been either awarded or agreed to by Fortune, performance awards in lieu of a merit increase, plus amounts elected to be deferred by the Participant as Tax Deferred Contributions under this Plan or as contributions under a plan established pursuant to Code Section 125 (including ‘deemed 125 compensation’ as defined in Revenue Ruling 2002-27) or Code Section 132(f)(4), and all compensation under the Management Incentive Plan, the Fortune Brands, Inc. Annual Executive Incentive Compensation Plan and the Performance Recognition Program paid during such Plan Year, but excluding (A) contributions (other than Tax Deferred Contributions) or benefits under this Plan, (B) Worker’s Compensation payments, (C) amounts paid by Fortune for insurance, retirement or other benefits and bonuses, (D) special payments related to the pension plan redesign, and (E) compensation under such Management Incentive Plan, the Fortune Brands, Inc. Annual Executive Compensation Plan and Performance Recognition Program paid after the end of the Plan Year in which the Participant incurs a Severance From Service.”

2. Amend Section 4.01(d)(3) of the Plan as follows:

“(3) for each Participant who is an Employee of an Acushnet Participating Employer, all salaries and bonuses paid and commissions earned by an Employee for services rendered by such Employee to the Acushnet Participating Employers, including performance awards paid in lieu of a merit increase, but excluding any special payments such as prizes, awards, moving expenses, tuition reimbursement, executive life insurance premium bonuses, etc. Such Compensation will be determined as if the Participant had not entered into a salary reduction agreement pursuant to this Section 4.01 or Code Section 125 (including ‘deemed 125 compensation’ as defined in Revenue Ruling 2002-27) or Code Section 132(f)(4);”

3. Amend Section 4.01(d)(5) of the Plan as follows:

“(5) for each Participant who is an Employee of a MasterBrand Participating Employer, his basic salary or wages, overtime, shift premiums, commissions and bonuses paid by such Participating Employer for personal services, performance awards in lieu of a merit increase, and other amounts includible in his gross income on account of such services, including Tax Deferred Contributions under this Section 4.01 or amounts elected to be contributed under a program established pursuant to Code Section 125 (including ‘deemed 125 compensation’ as defined in Revenue Ruling 2002-27) or Code Section 132(f)(4) and excluding any (A) severance pay whether paid before or after termination of employment, (B) amounts deferred under a plan of a MasterBrand Participating Employer or Related Employer, (C) amounts paid under any long-term incentive plan, (D) tax protection payments or foreign service overbase allowances or premiums, (E) reimbursement for expenses incurred or to be incurred, (F) non-cash remuneration such as taxable amounts for life insurance coverage or use of an automobile or stock options or awards, or (G) remuneration paid in currency other than U.S. dollars.”

4. Effective February 3, 2003, amend Section 5.01(a) of the Plan by substituting the following:

“(a) Separate Funds. The Trust Fund will consist of the following separate Investment Funds, to be administered as provided in Sections 5.03 through 5.18, respectively, and the ‘Loan Fund,’ to be administered as provided in Article X:

- (1) Fortune Stock Fund;
- (2) Gallaher Stock Fund;
- (3) Short-Term Investment Fund;
- (4) Intermediate Bond Fund;
- (5) Corporate/Government Bond Fund;
- (6) Growth-Oriented Diversified Fund;
- (7) Balanced Fund;
- (8) Core Equity Fund
- (9) Small-Cap Value Equity Fund;
- (10) Small-Cap Growth Equity Fund;
- (11) Mid-Cap Value Equity Fund;
- (12) Large-Cap Value Equity Fund;
- (13) S&P 500 Index Fund;
- (14) Large Cap Growth Equity Funds;
- (15) International Equity Fund;
- (16) International Growth and Income Equity Fund; and
- (17) Lifestyle Funds.”

5. Effective February 3, 2003, amend the Plan by substituting the following Sections 5.04 through 5.18 for Sections 5.04 through 5.14, and by redesignating Sections 5.15 through 5.23 as Sections 5.19 through 5.27 (and any references to such sections are redesignated accordingly):

“5.04. Investment of Short-Term Investment Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Short-Term Investment Fund, including all income thereon and increments thereto, will be invested and reinvested in bonds, debentures, mortgages, equipment or other trust certificates, notes, obligations issued by or guaranteed by the United States Government or its agencies, domestic bank certificates of deposit, domestic bankers’ acceptances and repurchase agreements, and high grade commercial paper, all of which will bear a fixed rate of return and are intended to minimize market fluctuations, as selected by the Investment Manager, or if there is no such Investment Manager, by the Trustee

(which may include investment in the Trustee’s short-term collective investment fund); provided, however, that the Trusts Investment Committee may determine that the Short-Term Investment Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.05. Investment of Intermediate Bond Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Intermediate Bond Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in such obligations issued or guaranteed by the United States Government or its agencies, or by any State or local government or their agencies, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Intermediate Bond Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.06. Investment of Corporate/Government Bond Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Corporate/Government Bond Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in investment grade corporate bonds, bonds issued by the United States Government or its agencies, domestic bank obligations and commercial paper, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Corporate/Government Bond Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.07. Investment of Growth-Oriented Diversified Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Growth-Oriented Diversified Fund, including all income thereon and increments thereto, will be invested and reinvested in such bonds, debentures, notes, equipment trust certificates, investment trust certificates, preferred stocks, common stocks, other securities (including any bonds, debentures, stock and other securities of Fortune) primarily of companies with strong financial

characteristics and good long-term prospects for above-average earnings or sales growth, or other properties, not necessarily of the nature hereinbefore itemized, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Growth-Oriented Diversified Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.08. Investment of Balanced Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Balanced Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in companies which have a low price relative to the company’s earnings or cash flow, or relative to the past price history of the stock, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Balanced Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.09. Investment of Core Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Core Equity Fund, including all income thereon and increments thereto, will be invested and reinvested in any and all common stocks, preferred stocks and other equity securities which the Investment Manager believes have a low price relative to the company’s earnings or cash flow, or relative to the past price history of the stock, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Core Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.10. Investment of Small-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Small-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in small companies that have the potential to grow fast, as selected by the

Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Small-Cap Value Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.11. Investment of Small-Cap Growth Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Small-Cap Growth Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in small to medium-size companies that are early in their life cycle but which have the potential to become major enterprises (emerging growth companies), as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Small-Cap Growth Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.12. Investment in the Mid-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Mid-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested primarily in securities of companies that are believed to possess valuable fixed assets or that are believed to be undervalued in relation to factors such as assets, earnings or growth potential, as selected by the Investment Manager, or if there is no Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Mid-Cap Value Fund Equity be comprised of a mutual fund having substantially the foregoing characteristics.

5.13. Investment of Large-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Large-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in income-producing equity securities, such as large cap ‘value’ stocks, and potentially in other types of equity and debt securities, as selected by the Investment Manager or, if there is no such Investment

Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Large-Cap Value Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.14. Investment of S&P 500 Index Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the S&P 500 Index Fund, including all income thereon and increments thereto, will be invested and reinvested in a mutual fund that invests in 500 stocks that make up the S&P 500 proportionately to each stock weighting in the index, as selected by the Trusts Investment Committee.

5.15. Investment of Large-Cap Growth Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Large-Cap Growth Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in stocks of medium to large-size companies with above-average earnings or sales growth, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Large-Cap Growth Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.16. Investment of International Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the International Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in stocks of companies incorporated outside the United States, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the International Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.17. Investment of International Growth and Income Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the International Growth and Income Equity

Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in stocks of companies incorporated outside the United States with a focus on those that pay current dividends and show potential for capital appreciation, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the International Growth and Income Equity Fund be comprised of a mutual fund having substantially the foregoing characteristics.

5.18. Investment of Lifestyle Funds. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Lifestyle Funds, including all income thereon and increments thereto, will be invested and reinvested in a combination of stock, bond and money market mutual funds, with the Lifestyle 2040 Fund (initially invested primarily in stock funds) and each other Lifestyle Fund that has a retirement horizon (2000, 2010, 2020 and 2030) becoming more conservatively invested over time, and the Lifestyle Income Fund investing in a higher percentage of money market and bond funds and a smaller percentage of equity funds, all as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the each of the Lifestyle Funds be comprised of mutual funds having substantially the foregoing characteristics.”

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: June 30, 2003

By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

**NINTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**
(As Amended and Restated Effective as of October 1, 1999)

AMENDMENT:

Effective as of August 1, 2003, except where indicated otherwise

1. Amend the Plan by substituting the following for Section 1.01(oo):

“(oo) ‘Investment Fund(s)’ means the funds listed in Section 5.01(a) and the Loan Fund held under the Trust Fund.”

2. Amend the Plan by redesignating Section 2.03 as Section 2.04 and adding the following new Section 2.03:

“2.03. Plan-to-Plan Transfers. If an individual who is participating in another plan within the Trust (the ‘Transferor Plan’) becomes eligible to participate in this Plan due to a change in job position, the Trustee will transfer his account balance under the Transferor Plan into this Plan, and all salary reduction agreements and investment elections will remain the same as the elections under the Transferor Plan immediately prior to such transfer. This automatic plan-to-plan transfer will occur on or about the first of the month following the quarter in which the change in job position occurs. In the event a Participant, due to a change in job position, becomes ineligible to participate in this Plan but becomes eligible to participate in another plan within the Trust (the ‘Transferee Plan’), the Trustee will cause his Account Balance to be transferred to the applicable Transferee Plan on or about the first of the month following the quarter in which the change in job position occurs.”

3. Amend Section 5.01(a) of the Plan by substituting the following:

“(a) Separate Funds. The Trust Fund will consist of the following separate Investment Funds, to be administered as provided in Sections 5.03 through 5.19, respectively, and the ‘Loan Fund,’ to be administered as provided in Article X:

- (1) Fortune Stock Fund;
- (2) Gallaher Stock Fund;
- (3) Short-Term Investment Fund;
- (4) Intermediate Bond Fund(s);
- (5) Corporate/Government Bond Fund;
- (6) Growth-Oriented Diversified Fund;
- (7) Balanced Fund;
- (8) Core Equity Fund(s);
- (9) Small-Cap Value Equity Fund;
- (10) Small-Cap Growth Equity Funds;
- (11) Mid-Cap Value Equity Fund;
- (12) Large-Cap Value Equity Fund;
- (13) Equity Fund;
- (14) S&P 500 Index Fund;
- (15) Large Cap Growth Equity Funds;
- (16) International Equity Fund(s);
- (17) International Growth and Income Equity Fund; and
- (18) Lifestyle Funds.

4. Effective November 1, 2003, amend Section 5.01(a) of the Plan by substituting the following:

“(a) Separate Funds. The Trust Fund will consist of the following separate Investment Funds, to be administered as provided in Sections 5.03 through 5.19, respectively, and the ‘Loan Fund,’ to be administered as provided in Article X:

- (1) Fortune Stock Fund;
- (2) Gallaher Stock Fund;
- (3) Short-Term Investment Fund;
- (4) Intermediate Bond Fund(s);
- (5) Corporate/Government Bond Fund;
- (6) Balanced Fund;
- (7) Core Equity Fund(s);
- (8) Small-Cap Value Equity Fund;
- (9) Small-Cap Growth Equity Funds;
- (10) Mid-Cap Value Equity Fund;
- (11) Large-Cap Value Equity Fund;
- (12) Equity Fund;
- (13) S&P 500 Index Fund;
- (14) Large Cap Growth Equity Funds;
- (15) International Equity Fund(s);
- (16) International Growth and Income Equity Fund; and
- (17) Lifestyle Funds.”

5. Amend Section 5.02(a) of the Plan by substituting the following sentence for the third sentence thereof:

“Any Tax Deferred Contributions that are automatically made pursuant to Section 4.01(b) and Company Matching Contributions thereon will be invested in the age-appropriate Lifestyle Fund, based on uniform procedures established by the Plan Administrator, until the Participant elects to change his investment of such contributions in accordance with this Section 5.02(a) or Section 5.02(b).”

6. Amend Section 5.02(b) of the Plan by adding the words “or Section 5.02(f)” immediately following “5.02(d)”.

7. Amend Section 5.02(e) of the Plan by substituting “age-appropriate Lifestyle Fund, based on uniform procedures established by the Plan Administrator” for “Balanced Fund”.

8. Amend Section 5.02(f) of the Plan by substituting the following:

“(f) 2003 Transition Period. Effective August 1, 2003, additional mutual funds (‘New Funds’) will be available under the Investment Funds listed in Section 5.01(a). Effective November 1, 2003, certain mutual funds (‘Closing Funds’) will no longer be available under the Investment Funds listed in Section 5.01(a). Effective August 1, 2003, no new investment elections for the Closing Funds, and no interfund transfers into the Closing Funds, will be permitted. Investment elections in effect as of July 31, 2003 designating investment of contributions into the Closing Funds will remain in effect until October 31, 2003, or such earlier date as a Participant may make a new investment election. After the close of business on October 31, 2003, any contribution investment elections designating a Closing Fund will become invalid and will be replaced by a designation of a New Fund with similar risk/reward characteristics, based on uniform rules established by the Plan Administrator. Likewise, any assets remaining in a Closing Fund as of the close of business on October 31, 2003, will be automatically transferred to a New Fund with similar risk/reward characteristics, based on uniform rules established by the Plan Administrator.”

9. Amend the Plan by substituting the following Sections 5.04 through 5.19 for Sections 5.04 through 5.18, and by redesignating Sections 5.19 through 5.27 as Sections 5.20 through 5.28 (and any references to such sections are redesignated accordingly):

“5.04. Investment of Short-Term Investment Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Short-Term Investment Fund, including all income thereon and increments thereto, will be invested and reinvested in bonds, debentures, mortgages, equipment or other trust certificates, notes, obligations issued by or guaranteed by the United States Government or its agencies, domestic bank certificates of deposit, domestic bankers’ acceptances and repurchase agreements, and high grade commercial paper, all of which will bear a fixed rate of return and are intended to minimize market fluctuations, as selected by the Investment Manager, or if there is no such Investment Manager, by the Trustee (which may include investment in the Trustee’s short-term collective investment fund); provided, however, that the Trusts Investment Committee may determine that the Short-Term Investment Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.05. Investment of Intermediate Bond Fund(s). Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Intermediate Bond Fund(s), including all income thereon and increments thereto, will be invested and reinvested primarily in such obligations issued or guaranteed by the United States Government or its agencies, or by any State or local government or their agencies, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Intermediate Bond Fund(s) be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.06. Investment of Corporate/Government Bond Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Corporate/Government Bond Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in investment grade corporate bonds, bonds issued by the United States Government or its agencies, domestic bank obligations and commercial paper, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Corporate/Government Bond Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.07. Investment of Growth-Oriented Diversified Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Growth-Oriented Diversified Fund, including all income thereon and increments thereto, will be invested and reinvested in such bonds, debentures, notes, equipment trust certificates, investment trust certificates, preferred stocks, common stocks, other securities (including any bonds, debentures, stock and other securities of Fortune) primarily of companies with strong financial characteristics and good long-term prospects for above-average earnings or sales growth, or other properties, not necessarily of the nature hereinbefore itemized, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Growth-Oriented Diversified Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics. This Investment Fund is no longer available as of November 1, 2003.

5.08. Investment of Balanced Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Balanced Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in companies which have a low price relative to the company's earnings or cash flow, or relative to the past price history of the stock, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Balanced Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.09. Investment of Core Equity Fund(s). Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Core Equity Fund(s), including all income thereon and increments thereto, will be invested and reinvested in any and all common stocks, preferred stocks and other equity securities which the Investment Manager believes have a low price relative to the company's earnings or cash flow, or relative to the past price history of the stock, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Core Equity Fund(s) be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.10. Investment of Small-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Small-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in small companies that have the potential to grow fast, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Small-Cap Value Equity Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.11. Investment of Small-Cap Growth Equity Funds. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Small-Cap Growth Equity Funds, including all income thereon and increments thereto, will be invested and reinvested primarily in small to medium-size companies that are early in their life cycle but which have the potential to become major enterprises (emerging growth companies), as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Small-Cap Growth Equity Funds be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.12. Investment in the Mid-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Mid-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested primarily in securities of companies that are believed to possess valuable fixed assets or that are believed to be undervalued in relation to factors such as assets, earnings or growth potential, as selected by the Investment Manager, or if there is no Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Mid-Cap Value Fund Equity be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.13. Investment of Large-Cap Value Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Large-Cap Value Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in income-producing equity securities, such as large cap 'value' stocks, and potentially in other types of equity and debt securities, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Large-Cap Value Equity Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.14. Investment of Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Equity Fund, including income thereon and increments thereto, will be invested and reinvested primarily in common stock of domestic and foreign issuers ('growth' or 'value' stocks, or both) whose value the Investment Manager believes is not fully recognized by the public, provided, however, that the Trusts Investment Committee may determine that the Equity Fund be comprised of a mutual fund or mutual funds having substantially the foregoing characteristics.

5.15. Investment of S&P 500 Index Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the S&P 500 Index Fund, including all income thereon and increments thereto, will be invested and reinvested in a mutual fund that invests in 500 stocks that make up the S&P 500 proportionately to each stock weighting in the index, as selected by the Trusts Investment Committee.

5.16. Investment of Large-Cap Growth Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Large-Cap Growth Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in stocks of medium to large-size companies with above-average earnings or sales growth, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the Large-Cap Growth Equity Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.17. Investment of International Equity Fund(s). Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the International Equity Fund(s), including all income

thereon and increments thereto, will be invested and reinvested primarily in stocks of companies incorporated outside the United States, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the International Equity Fund(s) be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.18. Investment of International Growth and Income Equity Fund. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the International Growth and Income Equity Fund, including all income thereon and increments thereto, will be invested and reinvested primarily in stocks of companies incorporated outside the United States with a focus on those that pay current dividends and show potential for capital appreciation, as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the International Growth and Income Equity Fund be comprised of a mutual fund or funds having substantially the foregoing characteristics.

5.19. Investment of Lifestyle Funds. Subject to the provisions of the Trust Agreement and of Section 5.03(e), the assets of the Lifestyle Funds, including all income thereon and increments thereto, will be invested and reinvested in a combination of stock, bond and money market mutual funds, with the Lifestyle 2040 Fund (initially invested primarily in stock funds) and each other Lifestyle Fund that has a retirement horizon (2000, 2010, 2020 and 2030) becoming more conservatively invested over time, and the Lifestyle Income Fund investing in a higher percentage of money market and bond funds and a smaller percentage of equity funds, all as selected by the Investment Manager or, if there is no such Investment Manager, by the Trustee; provided, however, that the Trusts Investment Committee may determine that the each of the Lifestyle Funds be comprised of mutual funds having substantially the foregoing characteristics.”

10. Amend Sections 5.21(e), 5.22(d), 5.26(e), 7.06 and 10.06 by substituting the phrase “age-appropriate Lifestyle Fund based on uniform procedures established by the Plan Administrator” for “Balanced Fund” where the latter appears in such sections.

11. Amend Section 11.01(a) of the Plan by substituting the following for the third sentence thereof:

“The Board of Directors will have the sole authority to appoint and remove the members of the Committee, the members of the Trusts Investment Committee and the Trustee, and to amend or terminate, in whole or in part, this Plan or the Trust; provided, however, that the Committee will have the authority to amend the Plan to the extent permitted under a written delegation of authority by the Board of Directors.”

12. Amend Section 11.07(g) of the Plan by substituting the following:

“(g) to amend the Plan to the extent permitted under a written delegation of authority by the Board of Directors.”

13. Amend Section 12.01 of the Plan by substituting the following for the first sentence:

“All the assets of the Plan will be held in the Trust for use in accordance with the provisions of the Plan in providing benefits for Participants, former Participants and Beneficiaries.”

14. Amend Section 13.01 of the Plan by substituting the following for the first sentence thereof:

“Fortune will have the power by action of its Board of Directors at any time and from time to time to amend, replace or terminate, in whole or in part, this Plan; provided that the Committee will have the power at any time to amend the Plan to the extent permitted under a written delegation of authority by the Board of Directors.

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: July 29, 2003

By: By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

**TENTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**
(As Amended and Restated Effective as of October 1, 1999)

AMENDMENT:

Effective January 1, 2003

1. Amend the Plan by substituting the following for Section 2.01(b)(2):

“(2) Each Employee of a Beam Participating Employer will become a Participant for purposes of Article III on the earlier of (1) the date he or she is employed in a position where he or she is regularly scheduled to work at least 20 hours per week, provided that such Employee will not become a Participant in a Plan Year unless he or she becomes employed in such position prior to October 1 of the Plan Year, and (2) the first Entry Date coincident with or next following the date on which he or she completes at least one Year of Eligibility Service, in each case provided he or she is an Employee on that date.”

2. Amend the Plan by substituting the following for Section 3.03(c):

“(c) Eligibility for Allocation. For purposes of this Section 3.03, each Participant who is an Employee of a Beam Participating Employer will be entitled to an allocation of any Profit-Sharing Contribution of the Beam Participating Employer for a Plan Year only if (1) the Participant completed at least 1,000 Hours of Service in such Plan Year, and (2) the Participant is an Employee on the last day of the Plan Year. Notwithstanding the foregoing, a Participant will be entitled to an allocation of any Profit-Sharing Contribution of a Beam Participating Employer for a Plan year if his or her employment terminated during such Plan Year due to Retirement, Disability, Termination of Employment Without Fault or death. In addition, a Participant will be entitled to an allocation of any Profit-Sharing Contribution of a Beam Participating Employer for the Plan Year in which the Participant is initially employed in a position where he or she is regularly scheduled to work at least 20 hours per week, provided the date of employment in such position is prior to October 1 of such year, and provided further he or she is an Employee on the last day of such Plan Year. Each Participant will be entitled to an allocation of any Profit-Sharing Contribution of a Beam Participating Employer for the Plan Year in which he or she initially becomes a Participant based upon his or her Adjusted Earnings for the entire Plan Year; provided he or she is otherwise entitled to an allocation of such Profit-Sharing Contribution of a Beam Participating Employer for such Plan Year in accordance with this Section 3.03(c). The five employees listed on Schedule 6.13 to the Asset Purchase Agreement dated July 22, 1998 by and between GPW Acquisition, Inc. and Geyser Peak Partners will not be entitled to an allocation of the Profit-Sharing Contribution of the Beam Participating Employers for Plan Years 1998, 1999 and 2000.”

3. Amend the Plan by adding the following new Section 3.04(e) immediately following Section 3.04(d):

“(e) Reduction to Comply with Non-Discrimination and Coverage Tests. A Participating Employer may reduce the amount of any Profit-Sharing Contribution that would otherwise be allocated to Highly Compensated Employees if, and to the extent, necessary to comply with the non-discrimination and coverage requirements of Sections 401(a)(4) and 410(b) of the Code. Any such reduction will reduce allocations made to Highly Compensated Employees but will not affect allocations to non-Highly-Compensated Employees.”

4. Amend the Plan by adding the following new Exhibit B immediately following Exhibit A:

“EXHIBIT B
SPECIAL CONTRIBUTION FOR
BEAM PARTICIPATING EMPLOYERS

On or before October 15, 2003, each Beam Participating Employer will make a special contribution with respect to the 2002 Plan Year in an amount equal to 1.5% of the Adjusted Earnings of all Participants who are eligible under Section 3.03(c) for an allocation of the 2002 Profit-Sharing Contribution made by such Beam Participating Employer. Only Participants who were eligible for the 2002 Profit-Sharing Contribution under Section 3.03(c) will be eligible for an allocation of the special contribution under this Exhibit B. This special contribution will be allocated to the Profit Sharing Accounts of each Beam Participating Employer's eligible Participants in the same proportion as a Participant's Adjusted Earnings bears to the total Adjusted Earnings of all such eligible Participants for 2002.”

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: October 9, 2003

By: /s/ FRANK J. CORTESE

Chairman, Corporate Employee
Benefits Committee

**ELEVENTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**

(As Amended and Restated Effective as of October 1, 1999)

AMENDMENT:

Effective January 1, 2004, except where otherwise indicated:

1. Amend Section 1.01(a) of the Plan by deleting "Boone International, Inc."
2. Amend Section 1.01(y) of the Plan by substituting the phrase "ACCO Brands, Inc. with a designation on the general ledger of Company Code 09 and Location Code 76" for "Boone International, Inc." where the latter appears in the first sentence.
3. Amend Section 3.01(g)(3) of the Plan as follows:

“(3) ‘Unadjusted Earnings’ means with respect to any Participant who is an Employee of Fortune all earnings of the Participant in any Plan Year for service with Fortune, but limited to \$200,000 (as adjusted to reflect the dollar amount applicable under Section 401(a)(17) of the Code), including overtime and extra shift pay, holiday and vacation pay, amounts paid for periods of approved absences, back pay which has been either awarded or agreed to by Fortune, performance awards in lieu of a merit increase, plus amounts elected to be deferred by the Participant as Tax Deferred Contributions under this Plan or as contributions under a plan established pursuant to Code Section 125 (including ‘deemed 125 compensation’ as defined in Revenue Ruling 2002-27) or Code Section 132(f) (4), and all compensation under the Management Incentive Plan, the Fortune Brands, Inc. Annual Executive Incentive Compensation Plan and the Performance Recognition Program paid during such Plan Year, but excluding (A) contributions (other than Tax Deferred Contributions) or benefits under this Plan, (B) Worker’s Compensation payments, (C) amounts paid by Fortune for insurance, retirement or other benefits and bonuses, (D) special payments related to the pension plan redesign, (E) compensation under such Management Incentive Plan, the Fortune Brands, Inc. Annual Executive Compensation Plan and Performance Recognition Program paid after the end of the Plan Year in which the Participant incurs a Severance From Service and (F) amounts paid to Participants in cash to compensate for any reduction pursuant to Section 3.04(e).”

4. Amend the Plan by inserting the following new paragraph following paragraph (sss) of Section 1.01, and renumbering paragraph (ttt) as paragraph (uuu), effective December 31, 2003:

“(ttt) ‘Wild Horse Matching Account’ means any one of the accounts so designated and provided for in Section 6.01.”

5. Amend the Plan by substituting the following for Section 3.01(a):

“(a) Amount. The amount of Profit-Sharing Contribution, if any, for a Plan Year will be determined by the Compensation and Stock Option Committee of Fortune, in its sole discretion, on or before the date (including extensions) for filing the Federal income tax return of Fortune for the taxable year for which the Profit-Sharing Contribution is made. Notwithstanding the foregoing, no Profit-Sharing Contribution will be made pursuant to this Section 3.01(a) for any Plan Year in which a cash dividend has not been paid on Fortune Common Stock. The total amount of any Profit-Sharing Contribution and Company Matching Contributions by Fortune for any Plan Year will not exceed 3/8ths of 1% of Adjusted Income From Continuing Operations for such Plan Year. The Compensation and Stock Option Committee of Fortune may determine that no Profit-Sharing Contribution will be made for a particular year.”

6. Amend the Plan by inserting the following at the end of paragraph (a) of Section 3.03:

“In addition to any amount contributed to the Plan pursuant to the preceding paragraph, Peak Wines International, Inc. will contribute under the Plan each Plan Year for each eligible Participant an additional Profit-Sharing Contribution (a “Special Profit-Sharing Contribution”). The Special Profit-Sharing Contribution for each eligible Participant will be equal to 5% of the Participant’s Adjusted Earnings for such Plan Year. The Special Profit-Sharing Contribution will be made to the Plan on or before the date (including extensions) for filing the Federal income tax return of Peak Wines International, Inc. for the taxable year for which such contribution is made.”

7. Amend the Plan by substituting the following for paragraph (b) of Section 3.03:

“Any Profit-Sharing Contribution (other than a Special Profit-Sharing Contribution) made by a Beam Participating Employer pursuant to this Section 3.03 will be allocated to the Profit-Sharing Accounts of its eligible Participants in the same proportion as the Adjusted Earnings for each such Participant bears to the total Adjusted Earnings of all such eligible Participants for such Plan Year.”

8. Amend Section 4.02(a) of the Plan by substituting the phrase “Fortune or a MasterBrand Participating Employer (other than MasterBrand Cabinets, Inc. and NHB Holdings, Inc.)” for the phrase “Fortune, a

MasterBrand Cabinets, Inc. Participating Employer (other than MasterBrand Cabinets, Inc. and NHB Holdings Inc.) or Boone International, Inc.” where the latter appears in subsection (1).

9. Amend Section 4.02(a) of the Plan by deleting the parenthetical “(other than Boone International, Inc.)” where it appears in subsection (4).

10. Amend the Plan by substituting the following for the last paragraph of Section 4.02(a), following paragraph (5):

“(6) The Company Matching Contribution for each Participant employed by Peak Wines International, Inc. will be equal to 50% of the Participant’s aggregate Tax Deferred Contributions to the extent the rate of such aggregate Tax Deferred Contributions in effect from time to time does not exceed 4% of his Compensation, and any additional amount determined for a Plan Year by the Board of Directors of Peak Wines International, Inc. in its sole discretion on or before the date (including extensions) for filing the Federal income tax return of Peak Wines International, Inc. for the taxable year for which the Company Matching Contribution is made. Peak Wines International, Inc. may determine that no discretionary Company Matching Contribution will be made for a particular year.

Notwithstanding any other provision of this Plan to the contrary, except as provided in Section 4.02(a) (6), no Company Matching Contributions will be made with respect to contributions of any Participant employed by any Beam Participating Employer. In addition, no Company Matching Contributions will be paid on amounts a Participant elects to defer pursuant to Section 4.10 regardless of whether such deferrals are determined to satisfy the requirements of Section 414(v) of the Code at the end of a Plan Year. Except as otherwise provided in Section 4.02(a)(6), Company Matching Contributions will be paid at least monthly to the Trustee by the Participating Employers. For purposes of this Section 4.02, the definitions of “Compensation” in Section 4.01(d) apply.”

11. Amend the Plan by adding the following at the end of Section 4.10:

“Effective January 1, 2004 a Participant’s elective deferrals under the Plan, including catch-up contributions under this section, shall not exceed 75% of his Compensation.”

12. Amend the Plan by adding the following new Section immediately following Section 4.10:

“4.11. Trust-to-trust Transfers. The Committee may, in its discretion, direct the Trustee to accept a trust-to-trust transfer of assets and liabilities from a tax-qualified defined contribution plan with respect to a person who becomes an Employee of a Participating Employer in connection with the transfer of employment of such Employee if the transferor plan permits such transfer.”

13. Amend the Plan by adding the following paragraph (j) to Section 6.01 immediately following paragraph (i), effective December 31, 2003:

“(j) Wild Horse Matching Account. A Wild Horse Matching Account will be maintained for each Participant on whose behalf an employer matching account was maintained under the Wild Horse Winery 401(k) Profit Sharing Plan as of December 31, 2003, and any amounts in such account and any earnings and losses thereon will be allocated to the Wild Horse Matching Account.”

14. Amend the Plan by substituting the following for paragraph (a) of Section 7.02, effective December 31, 2003:

“(a) Company Matching Accounts. Each Employee who was a Participant in the Plan on the day before the Restatement Date will be 100% vested in his Company Matching Account.

Each Employee other than an Employee of Peak Wines International, Inc. who becomes a Participant on or after the Restatement Date will be 100% vested in his Company Matching Account on the day after he completes one year of Vesting Service.

Each Employee of Peak Wines International, Inc. will be vested in the percentage of the value of his Company Matching Account as set forth in the following table:

Number of Years of Vesting Service	Vesting Percentage
Less than 1	0%
1	30%
2	60%
3 or more	100%

Each Participant will be vested in the percentage of the value of his Wild Horse Matching Account as set forth in the following table:

Number of Years of Vesting Service	Vesting Percentage
------------------------------------	--------------------

Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%”

15. Amend the Plan by adding the following new Article VIIIA immediately following Article VIII, effective January 1, 2003:

“ARTICLE VIIIA MINIMUM DISTRIBUTION REQUIREMENTS

Section 8A.01. General Rules.

(a) Effective Date. The provisions of this article will apply for purposes of determining required minimum distributions for calendar years beginning with the 2003 calendar year.

(b) Precedence. The requirements of this article will take precedence over any inconsistent provisions of the Plan.

(c) Requirements of Treasury Regulations In-corporated. All distributions required under this article will be determined and made in accordance with the Treasury regulations under section 401(a)(9) of the Code.

Section 8A.02. Time and Manner of Distribution.

(a) Required Beginning Date. The Participant’s entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant’s required beginning date, as described in Section 8.02(d).

(b) Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant’s entire interest will be distributed, or begin to be distributed, no later than as follows:

(1) If the Participant’s surviving spouse is the Participant’s sole Beneficiary, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age 70 1/2, if later.

(2) If the Participant’s surviving spouse is not the Participant’s sole Beneficiary, distributions to the Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(3) If there is no designated Beneficiary as of September 30 of the year following the year of the Participant’s death, the Participant’s entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant’s death.

(4) If the Participant’s surviving spouse is the Participant’s sole Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this Section 8A.02(b), other than Section 8A.02(b)(1), will apply as if the surviving spouse were the Participant.

For purposes of this Section 8A.02(b) and Section 8A.04, unless Section 8A.02(b)(4) applies, distributions are considered to begin on the Participant’s required beginning date. If Section 8A.02(b) (4) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under Section 8A.02(b)(1).

(c) Forms of Distribution. Unless the Participant’s interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections 8A.03 and 8A.04. If the Participant’s interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations.

Section 8A.03. Required Minimum Distributions During Participant’s Lifetime.

(a) Amount of Required Minimum Distribution For Each Distribution Calendar Year. During the Participant’s lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(1) the quotient obtained by dividing the Participant’s account balance by the distribution period in the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations,

using the Participant's age as of the Participant's birthday in the distribution calendar year; or

(2) if the Participant's sole Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

(b) Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this Section 8A.03 beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

Section 8A.04. Required Minimum Distribution After Participant's Death.

(a) Death On or After Date Distributions Begin.

(1) Participant Survived by Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the longer of the remaining life expectancy of the Participant or the remaining life expectancy of the Participant's designated Beneficiary, determined as follows:

(i) The Participant's remaining life expectancy is calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(ii) If the Participant's surviving spouse is the Participant's sole Beneficiary, the remaining life expectancy of the surviving spouse is calculated for each distribution calendar year after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For distribution calendar years after the year of the surviving spouse's death, the remaining life expectancy of the surviving spouse is calculated using the age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(iii) If the Participant's surviving spouse is not the Participant's sole Beneficiary, the Beneficiary's remaining life expectancy is calculated using the age of the Beneficiary in the year following the year of the participant's death, reduced by one for each subsequent year.

(2) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(b) Death Before Date Distributions Begin.

(1) Participant Survived by Designated Beneficiary. If the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 8A.04(a).

(2) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(3) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 8A.02(b)(1), this Section 8A.04(b) will apply as if the surviving spouse were the Participant.

Section 8A.05. Definitions.

(a) Designated Beneficiary. The individual who is designated as the Beneficiary under Section 8.05 and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-1, Q&A-4, of the Treasury regulations.

(b) Distribution calendar year. A calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar

year is the calendar year in which distributions are required to begin under Section 8A.02(b). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(c) Life expectancy. Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.

(d) Participant's account balance. The account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any amounts rolled over or transferred to the plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

(e) Required beginning date. The date specified in Section 8.02(d)."

16. Amend the Plan by adding the following new Sections A.9 and A.10 immediately following Section A.8 of Exhibit A, effective December 31, 2003:

"A.9 Transitional Provision for Former Employees of Wild Horse Winery. Effective December 31, 2003, the Wild Horse Winery 401(k) Profit Sharing Plan (the 'Wild Horse Plan') will be merged with and into this Plan and the assets and liabilities of the Wild Horse Plan will be transferred to this Plan. Such assets and liabilities that are held in a tax-deferred elective contribution account in the Wild Horse Plan will be held in the Tax Deferred Contribution Account under this Plan, and amounts held as employer matching contributions under the Wild Horse Plan will be held in the Wild Horse Matching Account under this Plan. In accordance with Section 414(l) of the Code, immediately following the merger of the Wild Horse Plan with and into this Plan, each Participant's account balances will equal the sum of such Participant's account balances in this Plan and in the Wild Horse Plan immediately prior to the merger. Each participant in the Wild Horse Plan on December 31, 2003 will be credited under this Plan with the Hours of Service and Years of Service for vesting purposes credited to him under the Wild Horse Plan on December 31, 2003, provided that no such participant shall receive credit for Hours of Service and Years of Service for vesting purposes under another provision of this Plan for the same period of service covered by the credit in this sentence.

A.10 Transitional Provision for Former Employees of Future Brands LLC. Notwithstanding any other provision of this Plan, any employee of Peak Wines International, Inc. who transferred directly from employment with Future Brands LLC will be credited under this Plan with the Hours of Service and periods of employment with Future Brands LLC prior to the date the employee became an employee of Peak Wines International, Inc. for purposes of determining a Year of Eligibility Service and a Year of Vesting Service. To the extent that this Plan accepts a transfer of assets and liabilities from the Future Brands LLC Retirement Savings Plan, amounts held as tax deferred elective contributions thereunder will be held in the Tax Deferred Contribution Account under this Plan, and other employer contributions thereunder will be held in the Profit-Sharing Account under this Plan."

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: December 31, 2003

By: By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

**TWELFTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**

(As Amended and Restated Effective as of October 1, 1999)

AMENDMENT:

Effective January 1, 2004, amend Section 4.01(a) of the Plan by substituting the following for the second sentence:

“The salary reduction agreement will provide that the Participant agrees to a reduction in salary from the Participating Employer on a pre-tax basis by an amount equal to an integral percentage of up to 50% of his Compensation, except that a Participant who is a highly compensated employee will be limited to 15% of Compensation.”

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: January 9, 2004

By: By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

**THIRTEENTH AMENDMENT OF FORTUNE BRANDS
RETIREMENT SAVINGS PLAN**

(As Amended and Restated Effective as of October 1, 1999)

AMENDMENT:

Effective January 1, 2004, amend the Plan by adding the following new Section 3.03A immediately following Section 3.03 of the Plan:

“3.03A. Special Contribution for 2003 New Hires of Beam Participating Employers.

(a) Amount. Each Beam Participating Employer will contribute under the Plan an amount equal to 1.32% of the Adjusted Earnings for 2003 of all of its Employees who are eligible under Section 3.03A(c) below. Payment of such contribution shall be made at any time prior to the time prescribed by law for filing Fortune’s Federal income tax return for 2003 (including any extensions) and the contribution will accrue as of the date it is made.

(b) Allocation to Accounts. Any contribution made pursuant to this Section 3.03A by a Beam Participating Employer will be allocated to the Profit-Sharing Accounts of eligible Participants in the same proportion as the 2003 Adjusted Earnings for each such Participant bears to the total Adjusted Earnings of all such eligible Participants for 2003.

(c) Eligibility for Allocation. For purposes of this Section 3.03A, each Participant who is an Employee of a Beam Participating Employer will be entitled to an allocation of the contribution pursuant to this Section 3.03A for the 2003 Plan Year only if (1) he is otherwise eligible for the 2003 Profit Sharing Contribution made pursuant to Section 3.03 above, (2) he first became a Participant during the 2003 Plan Year, and (3) he is a non-Highly Compensated Employee.

(d) Excess Contribution Percentage Limitation. The Excess Contribution Percentage (as defined in Section 3.03(d)) for 2003 otherwise apportionable under this Section 3.03A and Section 6.04 to a Participant who is an Employee of a Beam Participating Employer will not exceed the lesser of:

- (1) the Base Contribution Percentage (as defined in Section 3.03(d)) multiplied by two; or
- (2) the Base Contribution Percentage plus the greater of 5.7% or such higher percentage equal to the portion of the rate of tax under Code Section 3111(a) attributable to old-age insurance.

The amount of any such reduction will be reapportioned to each Participant who is eligible under Section 3.03A(c) in the ratio that his Unadjusted Earnings for such Plan Year bear to the aggregate Unadjusted Earnings of all Participants who are eligible under Section 3.03A. Any such reapportionment will apply only to Participants employed by the same Beam Participating Employer as the Participant that suffered the reduction.

(e) Treatment. For purposes of other provisions of the Plan, such as Sections 3.04 through 3.07, and Articles VI, VII and VIII, the contribution described in this Section 3.03A shall be treated in the same manner as a Profit-Sharing Contribution described in Section 3.03.

(f) Definitions. For purposes of this Section 3.03A, the terms ‘Adjusted Earnings’ and ‘Unadjusted Earnings’ have the same meaning as set forth in Section 3.03(e).”

Pursuant to the authority delegated to it by the Board of Directors of Fortune Brands, Inc., this amendment is adopted by the Corporate Employee Benefits Committee.

FORTUNE BRANDS, INC.

Date: February 17, 2004

By: By: /s/ FRANK J. CORTESE
Chairman, Corporate Employee
Benefits Committee

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Post-Effective Amendment No. 2 to the Registration Statement on Form S-8 (this "Post-Effective Amendment No. 2") of Fortune Brands, Inc. ("Registrant"), and the prospectuses related hereto, of our report dated January 22, 2004 relating to the consolidated financial statements of the Registrant, which appears in the 2003 Annual Report to Stockholders of the Registrant, which is incorporated by reference in the Registrant's Annual Report on Form 10-K for the year ended December 31, 2003. We also consent to the incorporation by reference of our report dated January 22, 2004 relating to the financial statement schedule, which appears in such Annual Report on Form 10-K. We also consent to the reference to us under the heading "Experts" in such Post-Effective Amendment No. 2.

PRICEWATERHOUSECOOPERS LLP

Chicago, Illinois 60606

May 7, 2004