

Robin J. Adams
Chief Financial Officer
BorgWarner, Inc.
3850 Hamlin Road
Auburn Hills, MI 48326

Re: BorgWarner, Inc.
Form 10-K for the year ended December 31, 2004
Form 10-Q for the quarterly period ended September 30, 2005
Commission File Number: 001-12162

Dear Mr. Adams:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief