

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