

Mail Stop 3561

October 16, 2008

BY U.S. MAIL and FACSIMILE

Mr. Robin J. Adams  
Chief Financial Officer  
BORG WARNER INC.  
3850 Hamlin Road  
Auburn Hills, Michigan 48326

**Re: BorgWarner, Inc.**  
**Item 4.01 Form 8-K, filed October 9, 2008,**  
**File No. 1-12162**

Dear Mr. Adams:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant