



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 28, 2010

Via Fax & U.S. Mail

Mr. Ronald T. Hundzinski
Principal Accounting Officer
BorgWarner, Inc.
3850 Hamlin Road,
Auburn Hills, Michigan 48326

Re: BorgWarner, Inc.
Form 10-K for the year ended December 31, 2009
File No. 001-12162

Dear Mr. Hundzinski:

We have completed our review of your filing and related materials and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief