



DIVISION OF
CORPORATION FINANCE

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

April 19, 2011

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

Re: Borgwarner Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 10, 2011
File No. 001-12162

Dear Mr. Hundzinski:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief