



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 15, 2018

Ronald T. Hundzinski  
Vice President and Chief Financial Officer  
BorgWarner Inc.  
3850 Hamlin Road  
Auburn Hills MI 48326

**Re: BorgWarner Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 9, 2017  
File No. 001-12162  
Form 10-K for Fiscal Year Ended December 31, 2017  
Filed February 8, 2018  
File No. 001-12162**

Dear Mr. Hundzinski:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure