

Mail Stop 3561

May 21, 2007

Mr. George L. Jones,  
President and Chief Executive Officer  
Borders Group, Inc.  
100 Phoenix Drive  
Ann Arbor, Michigan 48108

**Re: Borders Group, Inc.**  
**Form 10-K for Fiscal Year Ended February 3, 2007**  
**Filed March 30, 2007**  
**File No. 1-13740**

Dear Mr. Jones:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson  
Branch Chief