

Mail Stop 3561

March 2, 2009

Ron Marshall  
Chief Executive Officer and President  
Borders Group, Inc.  
100 Phoenix Drive  
Ann Arbor, Michigan 48108

**Re: Borders Group, Inc.  
Form 10-K for Fiscal Year Ended February 2, 2008  
Filed April 14, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 21, 2008  
File No. 1-13740**

Dear Mr. Marshall:

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

Sincerely,

H. Christopher Owings  
Assistant Director