

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