



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 22, 2010

Mr. Ron Marshall
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 January 31, 2009
 Filed April 1, 2009
 File No. 1-13740**

Dear Mr. Marshall:

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

Sincerely,

William Thompson
Accounting Branch Chief