

1629

Thomas D. Carney
Vice President and General Counsel



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September 10, 2002

VIA FEDERAL EXPRESS OVERNIGHT DELIVERY

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

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OFFICE OF THE SECRETARY
SEP 11 2002

**Re: Borders Group, Inc. (File No. 1-13740)
Sworn Statements of Principal Executive Officer and
Principal Financial Officer Pursuant to Commission Order No. 4-460**

Dear Mr. Katz:

On behalf of Borders Group, Inc. enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Gregory P. Josefowicz, Principal Executive Officer of Borders Group, Inc.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Edward W. Wilhelm, Principal Financial Officer of Borders Group, Inc.

Please acknowledge receipt of the enclosed by file stamping the enclosed (i) copy of this letter and (ii) each copy of the enclosures to this letter and returning same with the courier.

Please contact the undersigned at (734) 477-1977 if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas D. Carney", written over a white background.

Thomas D. Carney
Vice President, General Counsel and Secretary

Enclosures

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Gregory P. Josefowicz, state and attest that:

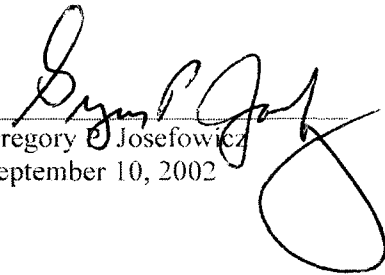
(1) To the best of my knowledge, based upon a review of the covered reports of Borders Group, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the year ended January 27, 2002 of Borders Group, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Borders Group, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



 Gregory P. Josefowicz
 September 10, 2002

Subscribed and sworn to before me this 10th day of September 2002.

/s/ Kay Kohler
Notary Public

My Commission Expires:
KAY KOHLER
NOTARY PUBLIC WASHTENAW CO., MI
MY COMMISSION EXPIRES Jan 22, 2006

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