

BORGWARNER INC
Form DEL AM
December 24, 2009

BorgWarner Inc.
3850 Hamlin Road
Auburn Hills, Michigan 48326
(248) 754-9200

December 24, 2009
VIA EDGAR
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Re: BorgWarner Inc.

Registration Statement on Form S-3 (File No. 333-163928)

Ladies and Gentlemen:

Reference is made to the registration statement on Form S-3 (File No. 333-163928) filed with the Securities and Exchange Commission by BorgWarner Inc. (the Company) on December 22, 2009 (the Registration Statement). Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the Act), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated onto the cover page of the Registration Statement immediately following the calculation of registration fee table:

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission acting pursuant to said section 8(a), may determine.

If you have questions or require additional information, please do not hesitate to contact Brad B. Arbuckle, Esq., counsel to the Company, at (248) 267-3283.

Sincerely,
BorgWarner Inc.

By: /s/ John J. Gasparovic

John J. Gasparovic
Vice President, General Counsel and
Secretary