



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2023

Kevin A. Nowlan  
Executive Vice President and Chief Financial Officer  
BorgWarner Inc.  
3850 Hamlin Road  
Auburn Hills, Michigan 48326

**Re: BorgWarner Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 15, 2022**  
**File No. 001-12162**

Dear Kevin A. Nowlan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing