

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