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

DIVISION OF
CORPORATION FINANCE

February 9, 2018

Richard E. Baltz
Arnold & Porter Kaye Scholer LLP
richard.baltz@apks.com

Re: BorgWarner Inc.
Incoming letter dated December 18, 2017

Dear Mr. Baltz:

This letter is in response to your correspondence dated December 18, 2017 and January 4, 2018 concerning the shareholder proposal (the "Proposal") submitted to BorgWarner Inc. (the "Company") by John Chevedden (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated December 27, 2017, December 28, 2017, December 30, 2017, January 3, 2018, January 5, 2018, January 8, 2018, January 18, 2018, January 21, 2018, January 25, 2018 and January 31, 2018. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: John Chevedden
***

*** FISMA & OMB Memorandum M-07-16

February 9, 2018

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: BorgWarner Inc.
Incoming letter dated December 18, 2017

The Proposal asks the board to amend the Company's proxy access bylaw provisions in the manner specified in the Proposal.

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(3). Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(3).

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(10). Based on the information presented, we are unable to conclude that the Company's proxy access bylaw compares favorably with the guidelines of the Proposal. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Evan S. Jacobson
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company's management omit the proposal from the company's proxy materials.

JOHN CHEVEDDEN
***

January 31, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

#11 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company reference to H&R Block, Inc. (July 21, 2017) is a reminder of a new perspective of how bogus the H&R Block no action request was. H&R Block's last letter to the Staff complained of a "burden and expense" to enable more than 20 proxy access participants. This is irrelevant because the company offloads the "burden and expense" to the shareholders that in turn makes it more difficult for shareholders to exercise their rights.

Plus the "burden and expense" for shareholders to be a proxy access participant serves as a deterrent to shareholder participation. And shareholders who participate in an attempt at proxy access have zero means of offloading their related out-of-pocket expenses to the company.

The company did not claim that H&R Block, Inc. (July 21, 2017) was a rushed decision. Plus the Staff had the advantage of its recent memory of dozens of 2017 no action requests when H&R Block was decided.

The truest conclusion in the proxy access debate is that it is easier for the incumbents to knee-cap a proxy access attempt if there is a limit of 25 participants compared to a higher limit on the number of participants. The company did not say that its engagement process alerted its shareholder to this point.

The claim that it is too much work to vet more than 25 participants is completely bogus. Company shareholders pay for the vetting and for their shareholder rights to be maintained. Shareholders paying for their rights to be maintained is their most important investment. The cost of vetting does not come out of the pockets of the NEOs. The company did not say that its engagement process told shareholders what fraction of a penny a shareholder with a 6-figure investment in company stock could potentially save individually by the current limit of 25 proxy access participants.

The company has a curious perspective on page 7. The company position is that it is fine for a company to get full credit for implementing a rule 14a-8 proxy access proposal that falls short on 6 metrics compared to the rule 14a-8 proposal.

And the shareholder is supposedly the bad guy when he submits a proposal to try to win back one or 2 of the items he lost out on when the company got full credit for adopting a weak version of the rule 14a-8 proposal that fell short on 6 metrics.

The company failed to mention that the Staff was at peak performance when it decided H&R Block in July 2017. The Staff had reviewed dozens of 2017 proxy access no action requests and it had time to step back after the high volume of the 1st quarter and consider its position in retrospect or hindsight.

The company seems to acknowledge the role that a rule 14a-8 proxy access proposal played in the company adoption of an average proxy access right for shareholders per page 4 from its no action request. The company started out as a laggard as far as its initial form of proxy access and had to be prodded to make it to its current run-of-the-mill version of proxy access.

So now that the company has improved to average proxy access it arbitrarily resists any shareholder opportunity to voice support for an above average version of a proxy access right. This is premature because this involves a relatively new shareholder right that has never had any operational experience.

The company Rule 14a-8(i)(3) position is largely addressed by SLB No. 14B. The key text from SLB No. 14B was submitted with the rule 14a-8 proposal to remind the company at the time of the proposal submittal. The company is free to repeat its debatable positions on the supporting sentences of the proposal in the management statement that would accompany this proposal.

And if the company went overboard in its statements that would accompany this proposal, the proponent would realistically be powerless to effect any correction of the company text.

The company seems to be of the opinion that a group of smaller shareholders have next to zero chance of putting forth proxy access director candidates – so they should not even be given a chance to try for the first time ever.

This is a significant claim by a company – that proxy access lite, as it exists now at more than 100 companies, is a useless right for an overwhelming number of shareholders. The company no action request in effect says that the company perception of this situation needs to be reinforced.

The recent *H&R Block, Inc.* (July 21, 2017) precedent is mentioned only 2-times in the middle of page 7 in the 11-page company letter. The company claims that H&R Block can be disregarded if a company has "engagement and consultation with its shareholders."

The company does not say who sets the rules for its sort of "engagement" or whether it has any rules at all. Perhaps "engagement" is simply designed to obtain the results the company wants – reaffirmation of the status quo.

A core part of the company argument (last block of text on page 8) is that the company simply does not believe a change is required. This belief is unsupported except for the casual company remark that a significant number of small shareholders would unlikely band together to reach a 3% threshold and a remark about Schedule 14N.

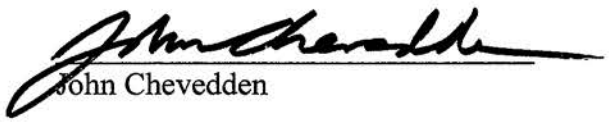
However the company does not offer an opinion on how a supposedly tedious banding together of small shareholders would be in contrast to a supposedly easy banding together of large

shareholders.

The company seems to be of the opinion that a group of small shareholders have next to zero chance of putting forth proxy access director candidates – so they should simply not even be given a chance to try.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 25, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

#10 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company reference to *H&R Block, Inc.* (July 21, 2017) is a reminder of a new perspective of how bogus the H&R Block no action request was. H&R Block's last letter to the Staff complained of a "burden and expense" to enable more than 20 proxy access participants. This is irrelevant because the company offloads the "burden and expense" to the shareholders.

Plus the "burden and expense" for shareholders to be a proxy access participant serves as a deterrent to shareholder participation. And shareholders who participate in an attempt at proxy access have zero means of offloading their related out-of-pocket expenses to the company.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,

John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 21, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 9 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

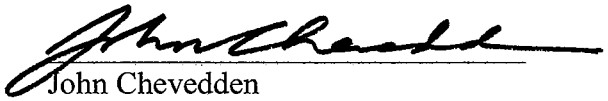
Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company did not claim that *H&R Block, Inc.* (July 21, 2017) was a rushed decision. Plus the Staff had the advantage of its recent memory of dozens of 2017 no action request when *H&R Block* was decided.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

July 21, 2017

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: H&R Block, Inc.
Incoming letter dated April 13, 2017

The proposal asks the board to amend the company's bylaws to provide that no limitation shall be placed on the number of shareholders that can aggregate their shareholdings for purposes of satisfying the ownership requirement necessary to make a proxy access nomination.

We are unable to concur in your view that H&R Block may exclude the proposal under rule 14a-8(i)(10). Based on the information presented, we are unable to conclude that H&R Block's proxy access bylaw compares favorably with the guidelines of the proposal. Accordingly, we do not believe that H&R Block may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Evan S. Jacobson
Special Counsel

JOHN CHEVEDDEN
***

January 18, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 8 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

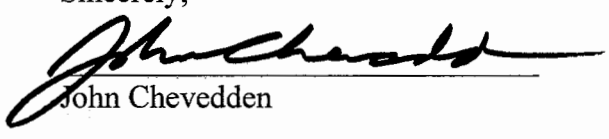
The truest conclusion in the proxy access debate is that it is easier for the incumbents to knee-cap a proxy access attempt if there is a limit of 25 participants compared to no limit on the number of participants. The company did not say that its engagement process touched on this point.

The claim that it is too much work to vet more than 25 participants is completely bogus. Company shareholders pay for the vetting and for their shareholder rights to be maintained. Shareholders paying for their rights to be maintained is their most important investment. The cost of vetting does not come out of the pockets of the NEOs.

The company did not say that its engagement process told shareholders how much money they could potentially save individually by the current limit of 25 proxy access participants.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 8, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 7 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

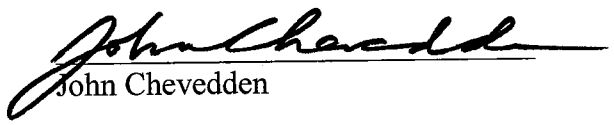
The company has a curious perspective on page 7. The company position is that it is fine for a company to get full credit for implementation of a rule 14a-8 proxy access proposal that falls short on 6 metrics compared to the rule 14a-8 proposal.

And the shareholder is the bad guy when he submits a proposal to try to win back one or 2 of the items he lost out on when the company got full credit for adopting a version of the rule 14a-8 proposal that fell short on 6 metrics.

The company failed to mention that the Staff was at peak performance when it decided *H&R Block* in July 2017. The Staff had seen the many 2017 proxy access no action requests and it had time to step back after the high volume of the 1st quarter and consider its position in retrospect or hindsight.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 8, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 6 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company seems to acknowledge the role that a rule 14a-8 proxy access proposal played in the company adoption of an average proxy access right for shareholders per the attached page 4 from its no action request. The company started out as a laggard as far as its the initial form of proxy access.

So now that the company has improved to average proxy access it arbitrarily resists any shareholder opportunity to voice support for an above average version of a proxy access right. This is premature because this involves a relatively new shareholder right that has never had any operational experience.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,

John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

- the Company's Bylaw limited the number of shareholders who could act together to 10; the Proponent did not propose any limit;

The Company did not seek to exclude the 2016 Proposal from its proxy materials. Instead, the Board explained its rationale for the design of the proxy access Bylaw described above. Nonetheless, at the 2016 annual meeting, shareholders approved the 2016 Proposal.

JOHN CHEVEDDEN
***

January 5, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 5 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

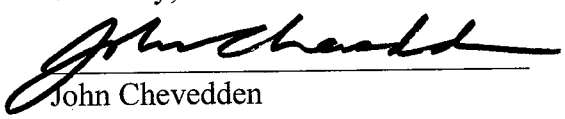
The company Rule 14a-8(i)(3) position is largely addressed by SLB No. 14B. The key text from SLB No. 14B was submitted with the rule 14a-8 proposal and attached here.

The company is free to repeat its positions on the supporting sentences of the proposal in the management statement that would accompany this proposal.

And if the company went overboard in its statements that would accompany this proposal, the proponent would realistically be powerless to effect any correction of the company text.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

John Chevedden, *** sponsors this proposal.

Notes:
This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email ***

ARNOLD & PORTER KAYE SCHOLER

Richard E. Baltz
+1 202.942.5124 Direct
Richard.Baltz@apks.com

January 4, 2018

VIA E-MAIL (SHAREHOLDERPROPOSALS@SEC.GOV)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, DC 20549

Re: BorgWarner Inc.
Shareholder Proposal of John Chevedden

Ladies and Gentlemen:

We are writing on behalf of our client, BorgWarner Inc. (the "Company"), in response to letters dated December 27, December 28, December 30, 2017, and January 3, 2018 submitted by John Chevedden (the "Proponent") objecting to the Company's no-action request submitted on December 18, 2017 (the "No-Action Request"). Each of the Proponent's letters is attached with this letter. The Company also is providing the Proponent with a copy of this response via email.

In the No-Action Request, the Company has asked that the Staff of the Division of Corporation Finance (the "Staff") advise the Company that it will not recommend any enforcement action to the Securities and Exchange Commission (the "Commission") if the Company excludes the Proponent's proposal (the "Submission") from its Proxy Materials pursuant to Rule 14a-8(i)(10) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on the basis that the Company has substantially implemented the Submission or, alternatively, pursuant to Rule 14a-8(i)(3) of the Exchange Act, on the basis that the Submission is impermissibly vague and indefinite so as to be materially false and misleading in violation of Rule 14a-9.

The Proponent does not specifically address either basis cited by the Company in the No-Action Request for excluding the Submission from its Proxy Materials. Although not fully articulated, the Proponent appears to object to the 25-shareholder limit and chooses to disregard the steps that the Company already has taken to provide proxy access. In each of his December 27 and December 28 letters, the Proponent declares that a "core part of the company argument . . . is that the company simply does not

believe a change is required." Insofar as the Company does not believe that further change is required, the Proponent's statement is correct. As discussed in the No-Action Request, the Company already has taken several steps to address the "essential objective" of the Submission, *i.e.,* providing meaningful proxy access, thereby rendering the Submission moot. By requesting that the Staff allow the Submission to stand and be voted upon, the Proponent is, in effect, asking that the Staff disregard long-standing Commission interpretations of "substantially implemented" and return to the "previous formalistic application of this provision" that defeats its purpose. *Release No. 34-20091* (August 16, 1983).

The Proponent's third and fourth letters dated December 30, 2017 and January 3, 2018, respectively, are devoid of any substantive analysis. Instead, the Proponent seeks to discredit the Company's shareholder engagement initiatives by making provocative statements such as "[p]erhaps 'engagement'" is simply designed to obtain the results the company wants — reaffirmation of the status quo" and to mischaracterize the Company's position with respect to why the Submission may be excluded. These are other examples of the Proponent's unsubstantiated, negative assertions about the Company and its management. In a similar vein, the Company notes that the Proponent does not address the Company's alternative basis for excluding the Submission from its Proxy Materials — namely that the Submission may be omitted in reliance on Rule 14a-8(i)(3) under the Exchange Act.

If you have any questions or need additional information, please contact me either by telephone or via email.

Sincerely,

Richard E. Baltz

Attachments

JOHN CHEVEDDEN
***

December 27, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

A core part of the company argument (last block of text on page 8) is that the company simply does not believe a change is required. This belief is unsupported except for the casual company remark that a significant number of small shareholders would unlikely band together to reach a 3% threshold and a remark about Schedule 14N.

However the company does not offer an opinion on how a supposedly tedious banding together of small shareholders would be in contrast to a supposedly easy banding together of large shareholders.

The company seems to be of the opinion that a group of small shareholders have next to zero chance of putting forth proxy access director candidates – so they should not even be given a chance to try.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,

John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

[BWA – Rule 14a-8 Proposal, November 2, 2017]11-18
[This line and any line above it – *Not* for publication.]

Proposal [4] – Enhanced Shareholder Proxy Access

RESOLVED: Stockholders ask the board of directors to amend its proxy access bylaw provisions and any associated documents, to include the following changes for the purpose of decreasing the average amount of Company common stock the average member of a nominating group would be required to hold for 3-years to satisfy the aggregate ownership requirements to form a nominating group and to increase the possible number of proxy access director candidates:

No limitation shall be placed on the number of stockholders that can aggregate their shares to achieve the 3% of common stock required to nominate directors under our Company's proxy access provisions.

The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 2 when our board has less than 12 members. The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 3 when our board has more than 12 members.

Even if the 20 largest public pension funds were able to aggregate their shares, they would not meet the current 3% criteria for a continuous 3-years at most companies according to the Council of Institutional Investors. This proposal addresses the ironic situation that our company now has with proxy access potentially for only the largest shareholders who are the least likely shareholders to make use of it.

This proposal could receive a substantial vote. Two shareholder proposals each received more than 60%-support at BorgWarner in 2016 and 2017.

If shareholders had a more potent version of proxy access, perhaps our board would seek on its own to improve the quality of its members. For instance our Chairman Alexis Michas had 24-years of long-tenure. Long-tenure can impair the independence of a director no matter how well qualified. And independence may be the most important qualification for the Chairman.

It was reported that Ernest Novak had 14-years long-tenure and yet owned no BWA stock. Jan Carlson received 10-times as many no-votes as Michael Hanley and 3 other directors.

Please vote to improve the corporate governance of our company:
Enhanced Shareholder Proxy Access – Proposal [4]
[The above line – *Is* for publication.]

JOHN CHEVEDDEN
***

December 28, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

A core part of the company argument (last block of text on page 8) is that the company simply does not believe a change is required. This belief is unsupported except for the casual company remark that a significant number of small shareholders would unlikely band together to reach a 3% threshold and a remark about Schedule 14N.

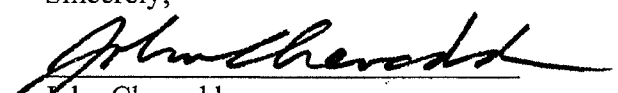
However the company does not offer an example on how it might be so easy for a group of large shareholders to "band together" and then so hard for a group of small shareholders to "band together."

The company position is somewhat like saying that since it is unlikely to be worth the time to sue in small claims court for a $100 claim then the right to do should not even exist.

The company seems to be of the opinion that a group of small shareholders have little chance of putting forth proxy access director candidates – so the opportunity to do so should be taken away.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

December 30, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 3 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

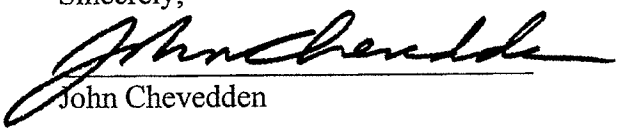
This is in regard to the December 18, 2017 no-action request.

The recent *H&R Block, Inc.* (July 21, 2017) precedent is mentioned only 2-times in the middle of page 7 in the 11-page company letter. The company claims that *H&R Block, Inc.* can be disregarded if a company has "engagement and consultation with its shareholders."

The company does not say who sets the rules for its sort of "engagement" or whether it has any rules at all. Perhaps "engagement" is simply designed to obtain the results the company wants – reaffirmation of the status quo.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 3, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 4 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

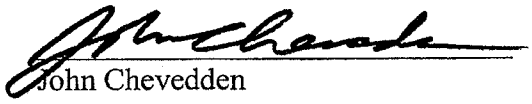
This is in regard to the December 18, 2017 no-action request.

The company seems to be of the opinion that a group of smaller shareholders have next to zero chance of putting forth proxy access director candidates – so they should not even be given a chance to try for the first time ever.

This is a significant claim by a company – that proxy access lite, as it exists now at more than 100 companies, is a useless right for an overwhelming number of shareholders . The company no action request says that the company perception of this situation needs to be reinforced.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

January 3, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 4 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

The company seems to be of the opinion that a group of smaller shareholders have next to zero chance of putting forth proxy access director candidates – so they should not even be given a chance to try for the first time ever.

This is a significant claim by a company – that proxy access lite, as it exists now at more than 100 companies, is a useless right for an overwhelming number of shareholders . The company no action request says that the company perception of this situation needs to be reinforced.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy

Sincerely,

John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

December 30, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 3 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

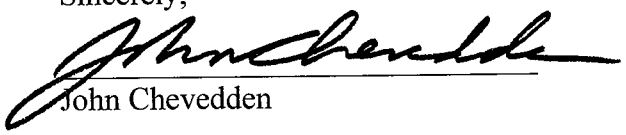
This is in regard to the December 18, 2017 no-action request.

The recent *H&R Block, Inc.* (July 21, 2017) precedent is mentioned only 2-times in the middle of page 7 in the 11-page company letter. The company claims that *H&R Block, Inc.* can be disregarded if a company has "engagement and consultation with its shareholders."

The company does not say who sets the rules for its sort of "engagement" or whether it has any rules at all. Perhaps "engagement" is simply designed to obtain the results the company wants – reaffirmation of the status quo.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

December 28, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

A core part of the company argument (last block of text on page 8) is that the company simply does not believe a change is required. This belief is unsupported except for the casual company remark that a significant number of small shareholders would unlikely band together to reach a 3% threshold and a remark about Schedule 14N.

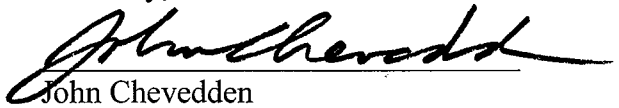
However the company does not offer an example on how it might be so easy for a group of large shareholders to "band together" and then so hard for a group of small shareholders to "band together."

The company position is somewhat like saying that since it is unlikely to be worth the time to sue in small claims court for a $100 claim then the right to do should not even exist.

The company seems to be of the opinion that a group of small shareholders have little chance of putting forth proxy access director candidates – so the opportunity to do so should be taken away.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

JOHN CHEVEDDEN
***

December 27, 2017

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
BorgWarner Inc. (BWA)
Enhanced Shareholder Proxy Access
John Chevedden

Ladies and Gentlemen:

This is in regard to the December 18, 2017 no-action request.

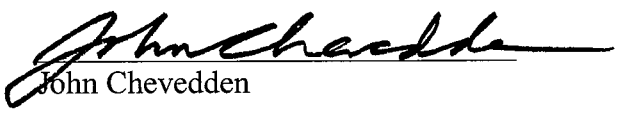
A core part of the company argument (last block of text on page 8) is that the company simply does not believe a change is required. This belief is unsupported except for the casual company remark that a significant number of small shareholders would unlikely band together to reach a 3% threshold and a remark about Schedule 14N.

However the company does not offer an opinion on how a supposedly tedious banding together of small shareholders would be in contrast to a supposedly easy banding together of large shareholders.

The company seems to be of the opinion that a group of small shareholders have next to zero chance of putting forth proxy access director candidates – so they should not even be given a chance to try.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>

[BWA – Rule 14a-8 Proposal, November 2, 2017]11-18
[This line and any line above it – *Not* for publication.]

Proposal [4] – Enhanced Shareholder Proxy Access

RESOLVED: Stockholders ask the board of directors to amend its proxy access bylaw provisions and any associated documents, to include the following changes for the purpose of decreasing the average amount of Company common stock the average member of a nominating group would be required to hold for 3-years to satisfy the aggregate ownership requirements to form a nominating group and to increase the possible number of proxy access director candidates:

No limitation shall be placed on the number of stockholders that can aggregate their shares to achieve the 3% of common stock required to nominate directors under our Company's proxy access provisions.

The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 2 when our board has less than 12 members. The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 3 when our board has more than 12 members.

Even if the 20 largest public pension funds were able to aggregate their shares, they would not meet the current 3% criteria for a continuous 3-years at most companies according to the Council of Institutional Investors. This proposal addresses the ironic situation that our company now has with proxy access potentially for only the largest shareholders who are the least likely shareholders to make use of it.

This proposal could receive a substantial vote. Two shareholder proposals each received more than 60%-support at BorgWarner in 2016 and 2017.

If shareholders had a more potent version of proxy access, perhaps our board would seek on its own to improve the quality of its members. For instance our Chairman Alexis Michas had 24-years of long-tenure. Long-tenure can impair the independence of a director no matter how well qualified. And independence may be the most important qualification for the Chairman.

It was reported that Ernest Novak had 14-years long-tenure and yet owned no BWA stock. Jan Carlson received 10-times as many no-votes as Michael Hanley and 3 other directors.

Please vote to improve the corporate governance of our company:
Enhanced Shareholder Proxy Access – Proposal [4]
[The above line – *Is* for publication.]

ARNOLD & PORTER KAYE SCHOLER

Richard E. Baltz
+1 202.942.5124 Direct
Richard.Baltz@apks.com

December 18, 2017

VIA E-MAIL (SHAREHOLDERPROPOSALS@SEC.GOV)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, DC 20549

Re: BorgWarner Inc.
Shareholder Proposal of John Chevedden

Ladies and Gentlemen:

Pursuant to Rule 14a-8(j), we are writing on behalf of our client, BorgWarner Inc. (the "Company"), to notify the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude a shareholder proposal submitted by John Chevedden (the "Proponent") from its 2018 Annual Meeting of Shareholders (the "Proxy Materials"). On November 2, 2017, the Company received a proposal from the Proponent (the "Submission") relating to changes to the Company's proxy access Bylaw. The Company respectfully requests that the Staff advise the Company that it will not recommend any enforcement action to the Commission if the Company excludes the Submission from its Proxy Materials pursuant to Rule 14a-8(i)(10) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on the basis that the Company has substantially implemented the Submission or, alternatively, pursuant to Rule 14a-8(i)(3) of the Exchange Act, on the basis that the Submission is impermissibly vague and indefinite so as to be materially false and misleading in violation of Rule 14a-9.

Pursuant to Rule 14a-8(j) of the Exchange Act and Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D"), the Company is submitting electronically to the Commission this letter and the Submission and related correspondence (attached as Exhibit A to this letter). In addition, the Company concurrently is sending a copy to the Proponent.

The Proposal

On November 2, 2017, the Company received the Submission from the Proponent. The Submission states, in relevant part:

> RESOLVED: Stockholders ask the board of directors to amend its proxy access bylaw provisions and any associated documents, to include the following changes for the purpose of decreasing the average amount of Company common stock the average member of a nominating group would be required to hold for 3-years to satisfy the aggregate ownership requirements to form a nominating group and to increase the possible number of proxy access director candidates:
>
> No limitation shall be placed on the number of stockholders that can aggregate their shares to achieve the 3% of common stock required to nominate directors under our Company's proxy access provisions.
>
> The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 2 when our board has less than 12 members. The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 3 when our board has more than 12 members.
>
> Even if the 20 largest public pension funds were able to aggregate their shares, they would not meet the current 3% criteria for a continuous 3-years at most companies according to the Council of Institutional Investors. This proposal addresses the ironic situation that our company now has with proxy access potentially for only the largest shareholders who are the least likely shareholders to make use of it.
>
> This proposal could receive a substantial vote. Two shareholder proposals each received more than 60%-support at BorgWarner in 2016 and 2017.
>
> If shareholders had a more potent version of proxy access, perhaps our board would seek on its own to improve the quality of its members. For instance our Chairman Alexis Michas had 24-years of long-tenure. Long-tenure can impair the independence of a director no matter how well qualified. And independence may be the most important qualification for the Chairman.

It was reported that Ernest Novak had 14-years long-tenure and yet owned no BWA stock. Jan Carlson received 10-times as many no-votes as Michael Hanley and 3 other directors.

Bases for Exclusion

A. The Submission May Be Excluded Pursuant to Rule 14a-8(i)(10) Because the Company Has Substantially Implemented the Submission

The purpose of the Rule 14a-8(i)(10) exclusion is to "avoid the possibility of shareholders having to consider matters which have already been favorably acted upon by management." *Release No. 34-12598* (July 7, 1976). While the exclusion was originally interpreted to allow exclusion of a shareholder proposal only when the proposal was "fully effected" by the company, the Commission has revised its approach to the exclusion over time to allow for exclusion of proposals that have been "substantially implemented." *Release No. 34-20091* (August 16, 1983) (the "*1983 Release*") and *Release No. 34-40018* (May 21, 1998). In applying this standard, the Staff has noted that "a determination that the [c]ompany has substantially implemented the proposal depends upon whether [the company's] particular policies, practices and procedures compare favorably with the guidelines of the proposal." *Texaco, Inc.* (March 6, 1991, recon. denied March 28, 1991). In addition, when a company can demonstrate that it already has taken actions that address the "essential objective" of a shareholder proposal, the Staff has concurred that the proposal has been "substantially implemented" and may be excluded as moot, even where the company's actions do not precisely mirror the terms of the shareholder proposal.

This Submission is the Proponent's second proposal to the Company addressing proxy access. In November 2015, the Proponent submitted a proxy access proposal for inclusion in the Company's 2016 proxy materials ("2016 Proposal"). Taking into account the 2016 Proposal and recognizing an emerging consensus about the desirability of proxy access, on February 10, 2016 the Company's board of directors ("Board") adopted amendments to the Company's Amended and Restated Bylaws, which became effective immediately, to implement proxy access.

As then amended, the proxy access Bylaw permitted a shareholder, or a group of up to10 shareholders, owning 5% or more of the Company's outstanding shares of common stock continuously for at least 3 years to nominate and include in the Company's proxy materials director nominees constituting up to 20% of the number of

directors in office, provided that the shareholder(s) and the nominee(s) satisfied certain additional requirements specified in the Bylaws. The Company's proxy access Bylaw differed from the 2016 Proposal in the following key respects:

- the Company's Bylaw limited the number of shareholders who could act together to 10; the Proponent did not propose any limit;

- the Company's Bylaw imposed a continuous ownership percentage of 5%; the Proponent advocated 3%; and

- the Company's Bylaw restricted the number of directors nominated by shareholders to 20% of the number of directors then in office or, if that number is not a whole number, the closest whole number less than 20%; the Proponent proposed that the number of shareholder-nominated candidates appearing in proxy materials should not exceed one quarter of the directors then serving or two, whichever is greater.

The Company did not seek to exclude the 2016 Proposal from its proxy materials. Instead, the Board explained its rationale for the design of the proxy access Bylaw described above. Nonetheless, at the 2016 annual meeting, shareholders approved the 2016 Proposal. In response, the Board announced that it "has received the stockholders' advisory vote concerning proxy access and will consider it and feedback received in the course of investor engagement as it reviews the Company's existing proxy access Bylaw." *See Form 8-K filed May 2, 2016.*

The Company recognizes that a mainstream model of proxy access has emerged that allows shareholders owning 3% of outstanding shares for at least 3 years to nominate up to 20% of the board (or at least two members) with an aggregation limit of 20 shareholders to reach that ownership threshold. Unlike other proxy access bylaws, the Company's current proxy access Bylaw did not emerge as part of or in response to that trend. Instead, the Company's version of proxy access reflects a response to a shareholder vote on the 2016 Proposal, evolving corporate governance trends, and direct feedback from the Company's shareholders.

Management and the Board conducted extensive outreach meetings with shareholders following the 2016 annual meeting. In April 2016, the Company reached out to shareholders representing approximately 66% of its outstanding shares and held in person meetings or calls with the holders of 55%. Two of the Company's directors,

including the independent Chair of the Board, participated in many of these meetings, and feedback was shared and discussed with the full Board.

In response to the shareholder feedback that it received and a better understanding of the evolving shareholder viewpoints on proxy access, on July 26, 2016, the Board amended the Bylaws to modify its then-current proxy access Bylaw. The Board amended the Company's proxy access Bylaw to:

- reduce the qualifying ownership threshold from 5% to 3% of the Company's outstanding shares of common stock;
- provide that the minimum number of shareholder nominees would be two; and
- increase the number of shareholders who could aggregate their shares to meet the 3% ownership threshold from 10 to 25.

Thus, in July 2016 the Company substantially implemented the 2016 Proposal through the amendment to its Bylaws in response to the shareholder vote and after receiving feedback from a significant percentage of shareholders. Management and the Board further validated its actions in October 2016 in follow-up meetings with shareholders holding approximately 50% of the outstanding shares.

At its core, the Submission focuses on only two details of the Company's current proxy access Bylaw -- the number of shareholder-nominated candidates that will be eligible to appear in the Proxy Materials and the number of shareholders who may aggregate their holdings to meet the 3% ownership threshold. With respect to the number of shareholder-nominated candidates who can appear in the proxy statement, the Proponent may have misread a portion of the current proxy access Bylaw. Section 12(c) of the Bylaws provides, in pertinent part, that "the maximum number of Shareholder Nominees nominated by all Eligible Shareholders that will be included in the Corporation's proxy materials with respect to an annual meeting of shareholders shall not exceed the greater of (i) two or (ii) 20% of the number of directors in office as of the final proxy access nomination date or, if such amount is not a whole number, the closest whole number below 20 percent. Accordingly, regardless of whether the Board has 12 or fewer members, the minimum number of shareholder nominees will be two. With respect to the number of shareholder nominees when the Board has more than 12 members, the Proponent asserts, without substantiation or reasoning, that the number of nominees should be three. The Company adopted its current percentage with input from existing

shareholders. The Company believes that its approach compares favorably with the Proponent's in that the Proponent would cap the total number of shareholder nominees at three, while the current provisions base that number on a percentage of the total number of directors without any cap. Clearly, these differences are inconsequential and do not suggest that the Company has not already substantially implemented this aspect of the Submission.

With respect to limiting the number of shareholders who may aggregate their shares, the Proponent likely would argue that "no cap" is not the same as 25 and thus a 25-shareholder limit does not "substantially implement" the Submission. Although this argument superficially may appear to be appealing, it disregards the interpretative position adopted by the Commission over 30 years ago and reaffirmed almost 20 years ago. When the Commission changed its interpretation of Rule 14a-8(c)(10) at that time from "fully effected" to "substantially implemented," it recognized that "while the new interpretative position will add more subjectivity to the application of the provision, the Commission has determined that the previous formalistic application of this provision defeated its purpose." *1983 Release*. This interpretation does not require that the Company's proxy access Bylaw be identical to the Submission -- just that it serve the same fundamental purposes.

The Staff has recognized in a number of no-action letters that an aggregation limit is consistent with the essential objective of proxy access even in situations in which a proponent was seeking to increase that aggregation limit. See, e.g., *The Dun & Bradstreet Corp.* (Feb. 10, 2017); *General Dynamics Corp.* (Feb. 10, 2017); *NextEra Energy, Inc.* (Feb. 10, 2017); *PPG Industries, Inc* . (Feb. 10, 2017); *Reliance Steel & Aluminum Co.* (Feb. 10, 2017); *United Continental Holdings, Inc.* (Feb 10, 2017); *Eastman Chemical Co*. (Feb. 14, 2017); *Northrop Grumman Corp.* (Feb. 17, 2017); *Raytheon Co*. (Feb. 17, 2017); *Amphenol Corp*. (March 2, 2017); *Anthem, Inc.* (Mar. 2, 2017); *Citigroup Inc*. (Mar. 2, 2017); *International Paper Co.* (Mar. 2, 2017); *PG&E Corp.* (Mar. 2, 2017); *Sempra Energy* (Mar. 2, 2017); *Target Corp.* (Mar. 2, 2017); *Time Warner Inc*. (Mar. 2, 2017); *UnitedHealth Group, Inc*. (Mar. 2, 2017); *VeriSign, Inc.* (Mar. 2, 2017); *Xylem Inc.* (Mar. 2, 2017); *Amazon.com, Inc.* (Mar. 7, 2017); *Equinix, Inc.* (Mar. 7, 2017); *General Motors Co*. (Mar. 7, 2017); *Omnicom Group Inc*. (Mar. 8, 2017); *Edwards Lifesciences Corp.* (Mar. 13, 2017); *Ecolab Inc.* (Mar. 16, 2017); *ITT Inc*. (Mar. 16, 2017); *PayPal Holdings, Inc*. (Mar. 22, 2017); *Quest Diagnostics Inc.* (Mar. 23, 2017); and *Leidos Holdings, Inc.* (Mar. 27, 2017). In each of these letters, it appears that the Staff generally agreed that companies could exclude these types of proposals as substantially implemented, provided that the no-action request demonstrated

how the existing aggregation limit achieved the proposal's goal of providing a meaningful proxy access right.

The Staff's reasoning in these letters was consistent with the earlier approach taken by the Staff in *NVR,* Inc. (March 25, 2016) and *Oshkosh Corp.* (Nov. 4, 2016). In NVR, for example, a shareholder sought to amend the company's proxy access bylaw, among other things to eliminate a 20-shareholder aggregation limit. NVR implemented a few of the proponent's suggestions, but it did not eliminate the aggregation limit. The Staff nevertheless agreed that the proposal was excludable under Rule 14a-8(1)(10), noting that the company's "policies, practices and procedures compare favorably with the guidelines of the proposal." The Staff reached the same conclusion on substantially similar facts in in the Oshkosh no-action letter request.

Despite the positions taken in the letters identified above, the Company is aware that the Staff has rejected at least one company's request for no-action relief based on substantial implementation of a proxy access proposal. *See H&R Block, Inc.* (July 21, 2017). H&R Block had sought exclusion of a proposal under Rule 14a-8(i)(10) to eliminate the cap on shareholder aggregation to achieve the 3% eligibility threshold. While the Company does not know the rationale for the Staff's decision or whether it signals a potential shift in the Staff's position on substantial implementation of proxy access, the Company's proxy access Bylaw is the product of engagement and consultation with its shareholders and should be considered against this backdrop.

By focusing on just one or two elements of the Company's proxy access Bylaw, the Proponent seeks to shift the focus from whether shareholders currently have a meaningful proxy access right to secondary details of that right. To evaluate one or two elements of the Company's proxy access Bylaw, without considering the totality of the circumstances in which that Bylaw first was adopted and then later amended, elevates form over substance and narrows long-standing Commission interpretations of "substantially implemented." To decide otherwise would permit a proponent to attack specific elements of an adopted bylaw, one or two items at a time. A shareholder aggregation limit, the number of shareholder nominated directors, or other tailored details of a proxy access bylaw always will be different than what a proponent may seek to amend, but "different" should not mean that the primary objective of a proposal has not already been substantially implemented. If an analysis of substantial implementation does not take into account the reasons for the differences between an adopted proxy access bylaw and what a shareholder proponent seeks, as well as the context in which a company acted, then this exclusion is rendered meaningless. With respect to the

shareholder aggregation limit, the only way to implement the Submission when this single element is considered alone would be to "fully effect" the terms of the proposal in contravention of longstanding Commission interpretations.

The Company understands that a 25-shareholder aggregation limit may impose some burdens on smaller shareholders seeking to form a group and aggregate share ownership. Recognizing that, the Company sought to strike an informed balance between providing shareholders with a fair and reasonable opportunity to nominate director candidates while at the same time avoiding a process that could impose an undue burden and expense on the Company in connection with administering an annual proxy solicitation. The Company's 25-shareholder aggregation limit, an increase from the original 10, took into account the views of the Company's shareholders and the demographics of its shareholder base. As of September 30, 2017, the Company has 4 shareholders with holdings in excess of 3%, without aggregation, each of which has held those securities continuously for 3 years. Together these 4 shareholders own approximately 26% of the Company's outstanding shares of common stock. After the 4 largest shareholders, the Company's next 21 largest shareholders own approximately 22%. Together, the top 25 shareholders hold approximately 48% of the Company's outstanding shares of common stock. Out of the Company's top 100 shareholders, at least 73 have held 0.12% , or 1/25th, of the outstanding shares of common stock for at least 3 years. In addition, there is nothing to prevent shareholders owning less than 0.12% of the shares from combining with other larger shareholders to form a shareholder nomination group. In other words, there are a multiple ways in which shareholders can combine their share ownership to reach 3%. The 25-shareholder aggregation limit does not usurp this right.

Although the Proponent asserts that one purpose of the Submission is to seek to decrease the average amount of Company common stock the average member of a nominating group would be required to hold, the Company does not believe that, under the circumstances described above, such a change is required. Moreover, the probability that a significant number of small shareholders would band together to reach a 3% threshold appears to be low in light of the amount of coordination, effort, and expense that would be involved. The Schedule 14N, for example, requires detailed information from each shareholder that joins the group and imposes certification requirements on shareholder group members. In addition, in light of the D.C. Circuit Court's decision vacating Rule 14a-11, it is not clear whether organizing activities would be exempt from proxy rules.

In the words of the Commission, the Company's proxy access Bylaw provides "shareholders with a significant, long-term stake in a company to exercise their rights to nominate and elect directors." Substantial implementation does not mean the proxy access Bylaw has to mirror the terms of the Submission. Indeed, apart from the aggregation limit and the calculation of the number of shareholder director nominees, the Company's proxy access Bylaw compares favorably to Rule 14a-11 as adopted by the Commission. The Company's use of a 25-shareholder aggregation limit under the circumstances described herein addresses the essential objectives of proxy access and the Submission and thus may be excluded pursuant to Rule 14a-8(i)(10).

B. The Submission May Be Excluded Pursuant to Rule 14a-8(i)(3) Because It Is Impermissibly Vague and Indefinite So As to Be Materially False and Misleading in Violation of Rule 14a-8

Rule 14a-8(i)(3) permits a company to exclude all or portions of a shareholder proposal "[i]f the proposal or supporting statement is contrary to any of the Commission's proxy rules, including Rule 14a-9, which prohibits materially false or misleading statements in proxy soliciting materials." Although the Company is mindful of the Staff's view that is appropriate for companies to respond to certain factual inaccuracies in their statements of opposition rather than excluding supporting language and/or entire proposals, the Staff nonetheless recognizes that there continues to be certain situations in which modifications or exclusions may be an appropriate response. Staff Legal Bulletin No. 14B (CF) (September 15, 2004). The Company believes that the Submission includes several assertions that are demonstrably false and that having to address those assertions in a statement of opposition would undermine the Company's substantive objections to the Submission if it is included in the Proxy Materials.

The Proponent asserts that the Submission addresses "the ironic situation that our company now has with proxy access potentially for only the largest shareholders who are the least likely shareholders to make use of it," although it is not clear upon what this assertion is based or whether it is relevant to the Company. The Submission also states that "[e]ven if the 20 largest public pension funds were able to aggregate their shares, they would not meet the 3% criteria for a continuous 3 years at most companies according to the Council of Institutional Investors." Again, the bases for and relevance of these statements for "most companies" to the Company's shareholder base are unclear and not supported by any Company-specific data.

In addition, the Submission inappropriately predicts that the outcome of a shareholder vote by stating that the proposal "could receive a substantial vote." Citing voting results for votes on prior differing proposals does not substantiate "more than 60% support" for this Submission. Indeed based on data compiled from filed Forms N-PX, so-called proxy access "fix-it" proposals have not garnered significant shareholder support. In 2017, based on a review of Annual Shareholder Meeting voting results from January 1, 2017 to December 12, 2017, there were 21 proxy access "fix-it" proposals across the Russell 3000. All of them failed, with average support of 27.6%.

A shareholder proposal should not be a vehicle for making unsubstantiated claims about certain directors. The Proponent, for example, seeks to undermine the character and integrity of Mr. Michas, as well as call into question the Board's independence determinations. The Proponent, without explanation, equates long tenure with a lack of director independence. The basis of this belief is at best unclear. Independence generally is thought of as independence from management, and long tenure, without more, should not affect those determinations. Indeed, Mr. Michas is a significant stockholder of the Company and his interests presumably are more aligned with those of other shareholders rather than management. Through his long tenure on the Board, Mr. Michas has an intimate knowledge of the Company's strategy through the years and is a source of continuity despite changes in management and the Board.

Moreover, the Proponent also states, without regard to widely available public information, that "Ernest Novak had 14-years tenure and yet owned no BWA stock." This statement is inaccurate. Mr. Novak retired from the Board at the 2017 annual meeting. At the time of his retirement and as publicly disclosed, Mr. Novak owned approximately 46,413 shares of the Company's common stock with a market value at the time in excess of $1,792,470. Similarly, votes against Mr. Carlson do not correlate with votes for other directors. While laden with negative innuendo concerning Mr. Carlson, the statement's purpose in the Submission is unclear.

Accordingly, the Company believes that the Submission may properly be excluded under Rule 14a-8(i)(3) as impermissibly vague and indefinite so as to be materially false and misleading in violation of Rule 14a-9.

If you have any questions or need additional information, please contact me either by telephone or via email.

Sincerely,

Richard E. Baltz

Exhibit A

*** **JOHN CHEVEDDEN** ***

Mr. John J. Gasparovic
Corporate Secretary
BorgWarner Inc. (BWA)
3850 Hamlin Road
Auburn Hills, MI 48326
PH: 248-754-9200
FX: 248-754-9544

Dear Mr. Gasparovic,

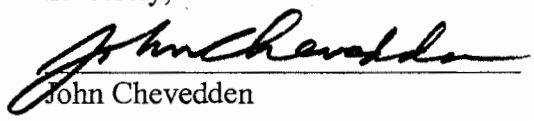
This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

This Rule 14a-8 proposal is intended as a low-cost method to improve company performance – especially compared to the substantial captializtion of our company.

This proposal is for the next annual shareholder meeting. Rule 14a-8 requirements will be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of this proposal by email to ***

Sincerely,



John Chevedden

November 2, 2017
Date

cc: Laurene H. Horiszny <lhoriszny@borgwarner.com>
Chief Compliance Officer

*** FISMA & OMB Memorandum M-07-16

[BWA – Rule 14a-8 Proposal, November 2, 2017]11-18
[This line and any line above it – *Not* for publication.]

Proposal [4] – Enhanced Shareholder Proxy Access

RESOLVED: Stockholders ask the board of directors to amend its proxy access bylaw provisions and any associated documents, to include the following changes for the purpose of decreasing the average amount of Company common stock the average member of a nominating group would be required to hold for 3-years to satisfy the aggregate ownership requirements to form a nominating group and to increase the possible number of proxy access director candidates:

No limitation shall be placed on the number of stockholders that can aggregate their shares to achieve the 3% of common stock required to nominate directors under our Company's proxy access provisions.

The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 2 when our board has less than 12 members. The number of shareholder-nominated candidates eligible to appear in proxy materials will not be less than 3 when our board has more than 12 members.

Even if the 20 largest public pension funds were able to aggregate their shares, they would not meet the current 3% criteria for a continuous 3-years at most companies according to the Council of Institutional Investors. This proposal addresses the ironic situation that our company now has with proxy access potentially for only the largest shareholders who are the least likely shareholders to make use of it.

This proposal could receive a substantial vote. Two shareholder proposals each received more than 60%-support at BorgWarner in 2016 and 2017.

If shareholders had a more potent version of proxy access, perhaps our board would seek on its own to improve the quality of its members. For instance our Chairman Alexis Michas had 24-years of long-tenure. Long-tenure can impair the independence of a director no matter how well qualified. And independence may be the most important qualification for the Chairman.

It was reported that Ernest Novak had 14-years long-tenure and yet owned no BWA stock. Jan Carlson received 10-times as many no-votes as Michael Hanley and 3 other directors.

Please vote to improve the corporate governance of our company:
Enhanced Shareholder Proxy Access – Proposal [4]
[The above line – *Is* for publication.]

John Chevedden, *** sponsors this proposal.

Notes:
This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(I)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email
***

BorgWarner Inc. World Headquarters 3850 Hamlin Road Auburn Hills Michigan 48326, USA Tel: +1 248-754-0831 lhoriszny@borgwarner.com

BorgWarner

November 10, 2017

Mr. John Chevedden
***

Dear Mr. Chevedden:

On November 2, 2017, we received via e-mail, a letter from you dated that same date, requesting that BorgWarner Inc. (the Company) include your proposal in the Company's proxy materials for its 2018 annual meeting of stockholders (the Annual Meeting).

Based on a review of our records and the information provided by you to date, we have been unable to verify whether you meet the minimum ownership requirements of Rule 14a-8 under the Securities Exchange Act of 1934 ("Rule 14a-8"). The purpose of this notice is to bring this deficiency to your attention and to provide you with an opportunity to correct it. The failure to correct this deficiency within fourteen (14) days following your receipt of this letter will entitle the Company to exclude the Proposal from its proxy materials for the Annual Meeting.

In order to be eligible to include a proposal in the proxy materials for the Annual Meeting, Rule 14a-8 requires that a stockholder have continuously held at least $2,000 in market value or 1% of the Company's common stock for at least one year as of the date that the proposal is submitted. In addition, a stockholder must continue to hold those securities through the date of the meeting and must so represent to the Company.

Rule 14a-8(b)(2)(i) provides that a stockholder who is not a registered owner of company stock must provide proof of ownership by submitting a written statement "from the 'record holder' of the securities (usually a broker or bank)," verifying that, at the time the proposal was submitted, the stockholder held the required amount of securities continuously for at least one year. You have not provided this required information to us.

As a reminder, Staff Legal Bulletin No. 14F (SLB 14F) provides that for Rule 14a-8(b)(2)(i) purposes, only DTC participants should be viewed as record holders of securities. Further, Staff Legal Bulletin No. 14G (SLB 14G) states that a stockholder who holds securities through a securities intermediary that is not a broker or bank can satisfy Rule 14a-8's documentation requirement by submitting a proof of ownership letter from that securities intermediary. If the securities intermediary is not a DTC participant or an affiliate of a DTC participant, then the stockholder will also need to obtain a proof of ownership letter from the DTC participant or an affiliate of a DTC participant.

BorgWarner

In addition to providing the required proof of ownership, please verify that you have continuously held the Company's shares for one year prior to the date of your submission.

The response to this letter must be postmarked or transmitted electronically no later than fourteen (14) calendar days from the date you receive this letter. Please send any correspondence to Laurene H. Horiszny, at lhoriszny@borgwarner.com.

If you adequately correct the problem within the required time frame, the Company will then address the substance of your proposal. Even if you provide timely and adequate proof of ownership, the Company reserves the right to raise any substantive objections it has to your proposal at a later date.

Very truly yours,

Laurene H. Horiszny
Vice President and Chief Compliance Officer

Personal Investing

P.O. Box 770001
Cincinnati, OH 45277-0045

November 10, 2017

John R. Chevedden
***

To Whom It May Concern:

This letter is provided at the request of Mr. John R. Chevedden, a customer of Fidelity Investments.

Please accept this letter as confirmation that as of the date of this letter, Mr. Chevedden has continuously owned no fewer than the share quantity listed in the following table in each of the following securities, since October 1, 2016:

Security name	CUSIP	Trading symbol	Share quantity
Borgwarner Inc	099724106	BWA	100
Verisign Inc	92343E102	VRSN	50
Intl Business Mach	459200101	IBM	25
Cf Inds Hldgs Inc Com	125269100	CF	100

The securities referenced in the preceding table are registered in the name of National Financial Services LLC, a DTC participant (DTC number: 0226) and Fidelity Investments subsidiary.

I hope you find this information helpful. If you have any questions regarding this issue or general inquiries regarding your account, please contact your Private Client Group Team at 800-544-5704 for assistance.

Sincerely,

Eric Jeffries
Personal Investing Operations

Our File: W853889-10NOV17

*** FISMA & OMB Memorandum M-07-16