

BORGWARNER INC
Form 11-K
June 01, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549
FORM 11-K
ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

þ Annual Report pursuant to Section 15(d) of the Securities Exchange Act of 1934
For the fiscal year ended December 31, 2008

Or

o Transition Report pursuant to Section 15(d) of the Securities Exchange Act of 1934
For the transition period from _____ to _____

Commission File Number 333-136605, 333-118202 and 313-150570

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

BorgWarner Inc. Retirement Savings Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

BorgWarner Inc.

3850 Hamlin Road

Auburn Hills, MI 48326

Required Information

Item 4.

Financial Statements as of December 31, 2008 and 2007, and for the Year Ended December 31, 2008, Supplemental Schedule as of December 31, 2008, and Report of Independent Registered Public Accounting Firm

BorgWarner Inc.

Retirement

Savings Plan

Financial Statements as of December 31, 2008 and 2007, and for the Year Ended December 31, 2008, Supplemental Schedule as of December 31, 2008, and Report of Independent Registered Public Accounting Firm

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NOTE: All other schedules required by section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted due to the absence of conditions under which they are required.	

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Employee Benefits Committee and
the BorgWarner Inc. Retirement Savings Plan
Auburn Hills, Michigan

We have audited the accompanying statements of assets available for benefits of the BorgWarner Inc. Retirement Savings Plan (the Plan) as of December 31, 2008 and 2007, and the related statement of changes in assets available for benefits for the year ended December 31, 2008. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the assets available for benefits of the Plan as of December 31, 2008 and 2007, and the changes in assets available for benefits for the year ended December 31, 2008 in conformity with accounting principles generally accepted in the United States of America. Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2008, is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This schedule is the responsibility of the Plan's management. Such schedule has been subjected to the auditing procedures applied in our audit of the basic 2008 financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

/s/ DELOITTE & TOUCHE LLP
Detroit, Michigan
June 1, 2009

**BORGWARNER INC. RETIREMENT SAVINGS PLAN
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2008 AND 2007**

(In thousands)

	2008	2007
ASSETS:		
Participant-directed investments in BorgWarner Inc. Retirement Savings Master Trust (Master Trust)	\$ 496,019	\$ 641,694
Participant loans	8,710	6,559
Investments	504,729	648,253
Participant contributions receivable	152	141
Company contributions receivable	185	160
ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	505,066	648,554
Adjustments from fair value to contract value for fully benefit-responsive investments	1,167	(616)
ASSETS AVAILABLE FOR BENEFITS	\$ 506,233	\$ 647,938

See notes to financial statements.

**BORGWARNER INC. RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2008**

(In thousands)

ADDITIONS TO ASSETS:

Net transfers from other BorgWarner Inc. plans	\$ 64,958
Loan interest payments	509
Contributions from participants	17,782
Contributions from the Company	16,133

Total additions	99,382
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DEDUCTIONS FROM ASSETS:

Investment loss from the Master Trust	\$ 179,012
Participants withdrawals	61,799
Administrative expenses	276

Total deductions	241,087
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NET DECREASE	(141,705)
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ASSETS AVAILABLE FOR BENEFITS Beginning of year	647,938
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ASSETS AVAILABLE FOR BENEFITS End of year	\$ 506,233
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See notes to financial statements.

**BORGWARNER INC. RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2008 AND 2007, AND FOR THE YEAR ENDED DECEMBER 31, 2008**

1. DESCRIPTION OF PLAN

The following description of the BorgWarner Inc. Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General The Plan was established on January 27, 1993, and is a participating plan under the BorgWarner Inc. Retirement Savings Master Trust (the Master Trust). BorgWarner Inc. (the Company or the Corporation) is the sponsor of the Plan.

The Plan was established as a defined contribution plan under Section 401(a) of the Internal Revenue Code (IRC), designed to provide eligible employees of the Company with systematic savings and tax-advantaged long-term savings for retirement. The Company has assigned the Employee Benefit Committee (the Committee) to oversee the Plan and the Master Trust.

The Committee appointed T. Rowe Price Retirement Plan Services, Inc. and T. Rowe Price Trust Co. (the Trustee) to perform the administrative, investment, and trustee services for the Plan and the Master Trust.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2008 Plan Merger On December 31, 2008, the BorgWarner Employee Retirement Savings Plan (the ERSP Plan) was amended to merge the ERSP Plan into the Plan and provided that the assets attributable to the ERSP Plan be transferred and merged with those of the Plan effective as of the start of business on December 31, 2008. Each ERSP Plan participant has an accrued benefit in the Plan that is no less than his or her accrued benefit under the ERSP Plan immediately prior to the merger. All ERSP Plan assets were transferred to the Plan on December 31, 2008.

Eligibility Employees of the Company, and employees of its divisions, subsidiaries, or affiliates that have adopted the Plan, subject to the consent of the Committee, are immediately eligible to start making employee contributions as of their date of hire.

Participants Accounts Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions, the Company's matching contributions and an allocation of Plan earnings, and charged with withdrawals and an allocation of Plan losses. Allocations are based on participant earnings or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account, including:

Company Retirement Account The Company makes contributions as a percentage of a participant's compensation, based on years of vested service and age, to this account on behalf of each eligible participant. No employee contributions are made to this account.

Savings Account Participants may voluntarily contribute from 1% to 28% of their compensation to this account, subject to IRC limitations. Pretax deferrals into this account are limited to 12% for highly compensated employees. New employees are automatically enrolled at 3% upon completing 60 days of

service, unless they elect not to participate or they elect a different percentage rate. The Company makes contributions equal to 100% of the first 3% of participant pre-tax contributions.

Retiree Health Account Participants may voluntarily contribute from 1% to 3% of their compensation to this account, depending on their date of hire and when their location adopted this provision of the Plan. The Company makes contributions equal to 100% of participants' contributions to this account, limited to \$500 per year. No after-tax contributions are allowed.

Investment Options Participants elect to invest their account balances (including current and accumulated contributions, current and accumulated Company contributions on behalf of participants and earnings) into various investment options offered by the Plan, including collective trust funds, mutual funds, stable value fund, money market fund, and the BorgWarner Inc. Stock Fund.

Vesting Fund assets attributable to voluntary participant contributions are fully vested at all times. Fund assets attributable to Company contributions vest 100% upon: three years of vested service; or permanent disability, death, or attaining age 65 provided the participant is employed by the Company on that date.

Withdrawals While participants are employed, no hardship withdrawals may be made from the Company Retirement Account or Retiree Health Account. Hardship withdrawals may be made from the Savings Account at participants' discretion, subject to certain limitations. Distribution of benefits is made upon retirement, death, or other termination of employment as permitted by the Plan and by ERISA regulations. Participants may elect to receive distributions in installments or a lump sum.

Loans Participants may borrow from their Savings Account a minimum of \$500 and a maximum of the lesser of (a) 50% of the vested balance or (b) \$50,000 reduced by the highest outstanding loan balance in the last 12 months.

Loan terms ranged from six months to five years, with interest charged at the rate established by the Trustee for similar loans on the origination date. Interest rates on loans outstanding as of December 31, 2008, range from 5.0% to 10.5%. No loans are permitted from the Company Retirement Account or the Retiree Health Account. Loans are secured by the remaining balance in the participant's Savings Account. Principal and interest are paid ratably through payroll deductions.

Priorities upon Termination Although the Company has expressed no intent to discontinue the Plan, it has the right to do so at any time, subject to provisions set forth in ERISA. In the event of termination, the interests of affected participants shall become fully vested. The Plan assets then remaining shall be used to pay administrative expenses and benefits equal to the balance in participant accounts.

Forfeited Accounts At December 31, 2008 and 2007, there were approximately \$662,000 and \$1,037,000, respectively, in forfeited nonvested accounts. During the year ended December 31, 2008, employer contributions were reduced by approximately \$728,000 from forfeited nonvested accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation The financial statements of the Plan are prepared under the accrual method of accounting and in accordance with accounting principles generally accepted in the United States of America (GAAP).

Adoption of New Accounting Guidance On January 1, 2008, the Plan adopted as required, Statement of Financial Accounting Standards No. 157 *Fair Value Measurements* (SFAS 157) which expands the disclosure of fair value measurements and its impact on the Plan's financial statements.

Refer to Note 8, *Fair Value Measurements* , for further information related to SFAS 157.

Investment Valuation The Master Trust's investments are recorded at fair value, based upon the last traded or current bid prices in active markets. Where there are no readily available last traded or current bid prices, fair value estimation procedures used in determining asset values might cause differences from the values that would exist in a ready market due to the potential subjectivity in the estimates. Equities and mutual funds are valued based on quoted market prices on national exchanges.

Collective Trust Funds The Collective Trust Funds are valued on a unit value basis either on a monthly or quarterly basis by the fund manager or general partner, and are reviewed by the Master Trust's fiduciaries for reasonableness. The fair values of these investments are determined by reference to the respective fund's underlying assets, which are primarily marketable equity and fixed income securities. In the event that a fund manager's or general partner's valuation is not deemed reasonable, fair value is determined by the fair valuation policies prescribed by the Master Trust agreement.

Stable Value Fund The contract value of the T. Rowe Price Stable Value Common Trust Fund (SVF) of the Master Trust was approximately \$150,797,000 and \$144,248,000 at December 31, 2008 and 2007, respectively. The fair value of the SVF was approximately \$149,397,000 and \$145,106,000 at December 31, 2008 and 2007, respectively. The crediting interest rate was 4.1% and 4.7% at December 31, 2008 and 2007, respectively. Crediting interest rates are influenced by the yield and any gain or loss on investment contracts underlying the SVF. The yield on the SVF is an average of the crediting rates of interest for the underlying investment contracts of the SVF. SVF yields change daily. The fair value of the SVF is determined based on the fair value of the underlying assets in the funds on the close of business on the valuation date. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

BorgWarner Inc. Common Stock Fund BorgWarner Inc. common stock is valued at the closing price reported on the New York Stock Exchange Composite Listing.

Mutual Funds Mutual Funds are investment vehicles stated at fair value based on quoted market prices as reported by the Trustee.

Money Market Fund The Money Market Fund invests in high-quality short-term securities with maturities of 13 months or less. The fund is an investment vehicle valued using \$1 for the net asset value. The fund is stated at fair value, based on the fund's underlying assets, as reported by the Trustee.

Participant Loans Loans to plan participants are valued at cost plus accrued interest, which approximates fair value.

Estimates The preparation of financial statements in conformity with GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets available for benefits as of the date of the financial statements, and the reported amounts of changes in assets available for benefits during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties The Plan utilizes various investment instruments, including a stable value fund, mutual funds, collective trusts, equities and a money market fund. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Administrative Expenses Transfer taxes and brokerage expenses attributable to the Master Trust assets are charged to the applicable fund as a reduction of the return on that fund. Any other expenses incurred with respect to Master Trust administration are charged to participant accounts, where applicable, or are paid in such manner as the Company determines, and is in accordance with the plan documents.

Payment of Benefits Benefits are recorded when paid. There were no amounts allocated to accounts of persons who had elected to withdraw from the Plan but had not yet been paid at December 31, 2008 and 2007.

Transfers Other entities of the Corporation sponsor defined contribution plans, besides the Plan. When an employee transfers to any other BorgWarner entity covered by a different BorgWarner-sponsored plan, that participant's account balance is transferred to the corresponding plan.

3. EXEMPT PARTIES-IN-INTEREST TRANSACTIONS

The Master Trust invests in BorgWarner Inc. common stock and makes loans to participants, which are permitted party-in-interest transactions. Certain Master Trust investments are shares of mutual funds and other investments managed by the Trustee and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the Trustee for administrative services amounted to approximately \$276,000 for the year ended December 31, 2008, and are included in administrative expenses. Fees paid by the Plan to the Trustee for investment management services were included as a reduction of return earned on each fund.

On November 14, 2007, the Corporation's Board of Directors approved a two-for-one stock split effected in the form of a stock dividend on its common stock. To implement this stock split, shares of common stock were issued on December 17, 2007 to stockholders of record as of the close of business on December 6, 2007. All prior year share amounts disclosed in this document have been restated to reflect the two-for-one stock split.

At December 31, 2008 and 2007, the Master Trust held approximately 2,614,000 and 1,956,000 shares, respectively, of BorgWarner Inc. common stock, the sponsoring employer, on behalf of the Plan. These shares had a fair value of approximately \$56,912,000 and \$94,682,000 at December 31, 2008 and 2007, respectively. During the year ended December 31, 2008, the Master Trust received dividends of approximately \$874,000 on BorgWarner Inc. common stock on behalf of the Plan.

The costs and expenses incurred by the Trustee under the Plan and the fee charged by the Trustee are charged to the Plan. The Company has the right to be reimbursed each year from the Plan for the cost to the Company of bank fees and auditing fees.

4. TAX STATUS

The Plan obtained a favorable determination letter, dated March 31, 2009, in which the Internal Revenue Service (IRS) stated the Plan complied with applicable requirements of the IRC. The

Company and the Plan administrator believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of assets available for benefits per the financial statements to the Form 5500 as of December 31, 2008 and 2007 (in thousands):

	2008	2007
Assets available for benefits per the financial statements	\$ 506,233	\$ 647,938
Adjustment from contract value to fair value for fully benefit-responsive investments	(1,167)	616
 Assets available for benefits per the Form 5500	 \$ 505,066	 \$ 648,554

For the year ended December 31, 2008, the following is a reconciliation of net investment loss per the financial statements to the Form 5500 (in thousands):

Total investment loss from the Master Trust per the financial statements	\$ 179,012
Change in adjustment from contract value to fair value for fully benefit-responsive investments	1,783
 Net investment loss from the Master Trust investment account per the Form 5500	 \$ 180,795

6. VOLUNTARY COMPLIANCE RESOLUTION

For the 2004 through 2007 Plan years, the Company excluded certain forms of compensation from eligible compensation in applying participants' deferral elections and in calculating employer matching and profit sharing contributions. In order to resolve this issue, the Company filed with the IRS an application under its Voluntary Correction program in 2007. The Company corrected the exclusion by contributing \$273,550 to the Plan during 2007. This contribution represents the amount that should have been withheld from affected participants and contributed to the Plan, the Company match associated with these amounts, the Company retirement account contribution, and the estimated earnings that could have been realized had such withholdings and Company contributions occurred (collectively, the Retroactive Contribution). On November 16, 2007, a Voluntary Compliance Resolution was filed with the IRS. On April 18, 2009 the Voluntary Compliance Resolution was approved by the IRS.

7. MASTER TRUST INFORMATION

Use of the Master Trust permits commingling of trust assets of a number of defined contribution plans of the Corporation for investment and administrative purposes. Although assets are commingled in the Master Trust, the Trustee maintains supporting records for the purpose of allocating the total investment income of the Master Trust to the various participating plans.

Purchases and sales of securities in the Master Trust are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

On December 31, 2008, the ERSP Plan was amended to merge into the Plan and provided that the assets attributable to the ERSP Plan be transferred and merged with the Plan effective as of the start of business on December 31, 2008. Therefore, at December 31, 2008 the Master Trust consisted of the investments of four defined contribution plans sponsored by the Corporation and certain of its entities. At December 31, 2007, the Master Trust consisted of the investments of five defined contribution plans sponsored by the Corporation and certain of its entities. The investments held by the Master Trust are valued at fair value at the end of each business day, with the exception of the investments held in the SVF, which are valued at contract value. The total investment loss in the Master Trust is allocated by the Trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of all participating plans.

At December 31, 2008 and 2007, the Plan's interest in the assets of the Master Trust was 83.33% and 71.79%, respectively.

The following tables present the carrying value of investments of the Master Trust as of December 31, 2008 and 2007, and the components of investment loss for the Master Trust for the year ended December 31, 2008 (in thousands):

	2008	2007
Fair value of investments:		
Barclays LifePath Funds	\$ 140,885	\$ 195,217
T. Rowe Price Stable Value Common Trust Fund	149,397	145,106
Barclays Equity Index	112,344	201,659
BorgWarner Inc. Stock Fund	69,618	152,733
Harbor International Fund	38,834	75,250
Barclays US Debt Index	30,495	28,446
Vanguard Mid-Cap Index	27,135	51,681
Buffalo Small Cap	26,487	43,267
T. Rowe Price Prime Reserve Fund	60	485
Assets reflecting all investments at fair value	595,255	893,844
Adjustments from fair value to contract value	1,400	(858)
Total assets	\$ 596,655	\$ 892,986

Investment income/(loss):	
Net appreciation (depreciation) in fair value of investments:	
Barclays Equity Index	\$ (69,478)
BorgWarner Inc. Stock Fund	(84,205)
Barclays LifePath Funds	(50,347)
Harbor International Fund	(31,690)
Vanguard Mid-Cap Index	(20,889)
Buffalo Small Cap	(13,452)
Barclays US Debt Index	1,513
T. Rowe Price Stable Value Common Trust Fund	7
Net depreciation in fair value of investments	(268,541)
Dividend and interest income:	
T. Rowe Price Stable Value Common Trust Fund	6,739
BorgWarner Inc. Stock Fund	1,403
Buffalo Small Cap	1,241
Harbor International Fund	734
Vanguard Mid-Cap Index	574
Total dividend and interest income	10,691
Total investment loss	\$ (257,850)

8. FAIR VALUE MEASUREMENTS

SFAS 157 emphasizes that fair value is a market-based measurement, not an entity specific measurement. Therefore, a fair value measurement should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering market participant assumptions in fair value measurements, SFAS 157 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under SFAS 157 are described as follows:

Level 1: Observable inputs such as quoted prices in active markets;

Level 2: Inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and

Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

Assets and liabilities measured at fair value are based on one or more of the following three valuation techniques noted in SFAS 157:

A. Market approach: Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities.

B.

Cost approach: Amount that would be required to replace the service capacity of an asset (replacement cost).

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C. Income approach: Techniques to convert future amounts to a single present amount based upon market expectations (including present value techniques, option-pricing and excess earnings models).

The following table classifies the Master Trust and other investment assets measured at fair value by level within the fair value hierarchy as of December 31, 2008:

	Balance at December 31, 2008	Basis of Fair Value Measurements			Technique
		Quoted Prices in Active Markets for Identical Items (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
(in thousands)					
Master Trust Assets:					
Collective Trust Funds:					
Barclays LifePath Funds	\$ 140,885	\$	\$ 140,885	\$	A
Barclays US Debt Index	30,495		30,495		A
Barclays Equity Index	112,344		112,344		A
T. Rowe Price Stable Value Common Trust Fund	149,397		149,397		A
BorgWarner Inc. Stock Fund	69,618	69,618			A
Mutual Funds:					
Harbor International Fund	38,834	38,834			A
Vanguard Mid-Cap Index	27,135	27,135			A
Buffalo Small Cap	26,487	26,487			A
Money Market Fund	60		60		A
Total Master Trust Assets	\$ 595,255	\$ 162,074	\$ 433,181	\$	
Participant Loans	\$ 8,710	\$	\$ 8,710	\$	A

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SUPPLEMENTAL SCHEDULE

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BORGWARNER INC. RETIREMENT SAVINGS PLAN
FORM 5500 SCHEDULE H, PART IV, LINE 4i SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
AS OF DECEMBER 31, 2008
(In thousands)

Identity of Issues, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
* Participant Loans	Loans to participants, interest rates ranging from 5.00% to 10.50%; loan terms ranging from 6 months to 5 years	\$8,710

* Denotes party-in-interest.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the committee has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

Plan Name: BorgWarner Inc. Retirement Savings Plan

By: /s/ Timothy M. Manganello
Name: Timothy M. Manganello
Title: Member Retirement Savings Plan
Committee

By: /s/ Robin J. Adams
Name: Robin J. Adams
Title: Member Retirement Savings Plan
Committee

By: /s/ Jeffrey L. Obermayer
Name: Jeffrey L. Obermayer
Title: Member Retirement Savings Plan
Committee

By: /s/ Angela J. D Aversa
Name: Angela J. D Aversa
Title: Member Retirement Savings Plan
Committee

Date: June 1, 2009

EXHIBIT INDEX

Exhibit Number	Exhibit Description
23.1	Consent of Independent Registered Public Accounting Firm