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U.S. DEPT. OF LABOR
ERISA FILING DISCLOSURE

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October 31, 2005

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED



BorgWarner

U.S. Department of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
200 Constitution Avenue, N.W.
Room N-1513
Washington, D.C. 20210

Re: Notice of Adoption of Top-Hat Plan

Dear Sir or Madam:

The Board of Directors of BorgWarner Inc. has approved the adoption of the BorgWarner Inc. 2004 Deferred Compensation Plan ("Plan"). The Plan is intended to be a plan which is unfunded and which is maintained by BorgWarner Inc. primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees within the meaning of ERISA §§ 201, 301, 401, and 4021.

The following statement is intended to comply with the alternative method for satisfying the reporting and disclosure requirements of Part I, Title I of ERISA, as contained in Department of Labor regulation section 2520.104-23.

1. Name and Address of the Employer:

BorgWarner Inc.
3850 Hamlin Road
Auburn Hills, MI 48326-2872

2. Employer Identification Number: 13-3404508

3. Declaration:

BorgWarner Inc. maintains the BorgWarner Inc. 2004 Deferred Compensation Plan as an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees within the meaning of ERISA §§ 201, 301, 401, and 4021.

4. Number of Plans of Deferred Compensation for Employees Maintained by BorgWarner Inc.: 2

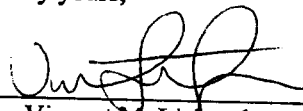
5. Number of Employees in Each Plan:

The number of participants who participate in the plans identified in item 4 as of July 1, 2005: 136

Please contact me if you have any questions or if you need additional information.

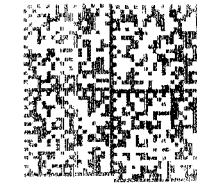
Very truly yours,

By:



Vincent M. Lichtenberger
Senior Corporate Counsel
BorgWarner Inc.

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BorgWarner



US DEPARTMENT OF LABOR
TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
200 CONSTITUTION AVENUE NW
ROOM N-1513
WASHINGTON DC 20210

CERTIFIED MAIL RETURN RECEIPT REQUESTED