

**NOTICE TO INTERESTED PARTIES  
REGARDING THE  
BORGWARNER INC. RETIREMENT SAVINGS PLAN**

An application is to be made to the Internal Revenue Service for an advance determination on the continued qualification of the following employee pension benefit plan with regard to its amendment and restatement:

Name of Plan: BorgWarner Inc. Retirement Savings Plan

Plan Number: 066

Name and address of applicant:

BorgWarner Inc.  
3850 Hamlin Road  
Auburn Hills, MI 48326

Applicant EIN: 13-3404508

Name and address of Plan Administrator:

Employee Benefits Committee of BorgWarner Inc.  
3850 Hamlin Road  
Auburn Hills, MI 48326

The application will be filed on January 25, 2017, for an advance determination as to whether the Plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment and restatement. The application will be filed with:

Internal Revenue Service  
Attention: EP Determination Letters  
Stop 31  
P.O. Box 12192  
Covington, KY 41012-0192

The employees eligible to participate under the Plan are present employees of BorgWarner Inc. or any related company who are eligible to receive benefits under the Plan in accordance with the Plan.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

**RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

### REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (10%) of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is ten (10). If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include the following information:

- (1) the name of the Plan, the Plan Number, the name and address of the applicant, and the EIN of the applicant described in this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

### COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by them by March 11, 2017. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within fifteen (15) days from the time the Department notifies you that it will not comment on a particular matter, or by March 11, 2017, whichever is later, but not after March 26, 2017. A request to the Department to comment on your behalf must be received by it by February 9, 2017, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 19, 2017, if you wish to waive that right.

### ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2016-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust, the application for determination, any additional documents dealing with the application that have been submitted to the IRS, and copies of section 17 of Revenue Procedure 2016-6) is available at the above company offices during normal working hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)