

Mail Stop 3561

February 7, 2008

Via U.S. Mail

Mr. Blake S. Tohana  
Chief Financial Officer  
337 Magna Drive  
Aurora, Ontario, Canada L4G 7K1

**Re: Magna Entertainment Corp.  
Form 10-K for the year ended December 31, 2006  
Filed March 15, 2007  
File No. 000-30578**

Dear Mr. Tohana:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief