



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 24, 2007

Mr. Frank R. Hallam
Chief Financial Officer
Platinum Group Metals LTD
Suite 328, 550 Burrard Street
Vancouver, BC Canada V6C 2B5

**Re: Platinum Group Metals LTD.
Form 20-F for Fiscal Year Ended August 31, 2006
Filed December 14, 2006
Response Letter Dated April 16, 2007
File No. 0-30306**

Dear Mr. Hallam:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief