



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 7, 2008

Mr. Frank R. Hallam  
Chief Financial Officer  
MAG Silver Corp.  
Suite 328, 550 Burrard Street  
Vancouver, British Columbia, CANADA V6C 2B5

**Re: MAG Silver Corp.**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed June 15, 2007**  
**File No. 1-33574**

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,

Chris White  
Branch Chief