



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