



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 1, 2017

Via E-mail

Mr. Larry Taddei  
Chief Financial Officer  
MAG Silver Corp.  
Suite 770, 800 West Pender Street  
Vancouver, British Columbia V6C 2V6

**Re: MAG Silver Corp.  
Form 40-F for the Year Ended December 31, 2015  
Filed March 30, 2016  
File No. 001-33574**

Dear Mr. Taddei:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining