



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