



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 21, 2017

Via E-mail

Mr. Raymond Polman
Principal Financial Officer
First Majestic Silver Corp.
925 West Georgia Street, Suite 1800
Vancouver, British Columbia V6C 3L2
Canada

**Re: First Majestic Silver Corp.
Form 40-F for the Fiscal Year Ended December 31, 2016
Filed March 31, 2017
File No. 001-34984**

Dear Mr. Polman:

We have completed our review of your filing. 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/ John Reynolds

John Reynolds
Assistant Director
Offices of Beverages, Apparel and
Mining