



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

May 10, 2007

Via Facsimile

Vincent J. Galifi
Executive Vice President and Chief Financial Officer
Magna International Inc.
337 Magna Drive
Aurora, Ontario, Canada L4G 7K1

**RE: Magna International Inc.
Form 40-F: For the Year Ended December 31, 2006
File Number: 001-11444**

Dear Mr. Galifi:

We have completed our review of your Form 40-F and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Patrick McCann, Vice-President and Controller