



DIVISION OF
CORPORATION FINANCE

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

August 5, 2010

Bassem A. Shakeel
Vice President
Magna International Inc.
337 Magna Drive
Ontario, Canada L4G 7K1

**Re: Magna International Inc.
Form 40-F
File No. 01-11444**

Dear Mr. Shakeel:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief