



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 30, 2017

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

**Re: Magna International Inc.**  
**Form 40-F for Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 001-11444**

Dear Mr. Galifi:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure