



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2010

Paul D. Thompson, President  
Mexus Gold US  
P.O. Box 235472  
Encinatas CA 92024

**RE: Mexus Gold US (formerly Action Fashions, Ltd.)**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**File No.: 0-52413**

Dear Mr. Thompson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services