



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

DIVISION OF  
CORPORATION FINANCE

February 1, 2011

Paul D. Thompson  
Chief Executive Officer  
Mexus Gold US  
1805 N. Carson Street, Suite 150  
Carson City, NV 89701

**Re: Mexus Gold US  
Form 8-K  
File No. 000-52413**

Dear Mr. Thompson:

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

Sincerely,

/s/ Brian K. Bhandari

Brian K. Bhandari  
Accounting Branch Chief