

Mail Stop 3561

May 7, 2010

Mr. Morgan Magella  
President  
Midex Gold Corp.  
Kanonyele, Box 55758  
Dar es Salaam, Tanzania

**Re: Midex Gold Corp.  
Item 4.02 Form 8-K/A  
Filed May 6, 2010  
File No. 333-150784**

Dear Mr. Magella,

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K/A Filed May 6, 2010

1. We note your response to our prior comment one. However, it does not appear that your revised disclosure clearly explains the accounting error in your September 30, 2009 interim financial statements. Please revise to indicate the financial statement line items affected by this error and quantify the dollar impact. Your revised disclosure should also specifically explain the nature and cause of this error. Refer to Item 4.02 of Form 8-K.

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2. In connection with the preceding comment, please file an updated letter from your independent accountant addressed to the Commission stating whether they agree with the statements made in your amended filing. Refer to Item 4.02(c) of Form 8-K.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Ethan Horowitz, Staff Accountant, at (202) 551-3311 or Brian Bhandari, Branch Chief, at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Ethan Horowitz  
Staff Accountant