

Mail Stop 3561

May 28, 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  
Filed April 13, 2010  
File No. 333-150784**

Dear Mr. Magella,

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian K. Bhandari  
Accounting Branch Chief