



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 17, 2008

Mr. Mark Katsumata
Vice President Finance
Denison Mines Corp
Atrium on Bay, 595 Bay Street, Suite 402
Toronto, ON M5G 2C2
Canada

**Re: Denison Mines Corp
Form 40-F for Fiscal Year Ended December 31, 2006
Filed March 30, 2007
File No: 001-33414**

Dear Mr. Mark Katsumata

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief