



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