



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

May 12, 2010

Mr. Dennis Lorrig  
Chief Executive Officer  
Denarii Resources, Inc.  
502 E. John Street  
Carson City, Nevada 89706

**Re: Denarii Resources, Inc.**  
**Item 4.02 Form 8-K Filed December 10, 2009**  
**Item 4.02 Form 8-K/A Filed February 2, 2010**  
**Item 4.02 Form 8-K/A Filed April 21, 2010**  
**Item 4.02 Form 8-K Filed May 12, 2010**  
**Response Letter Dated April 21, 2010**  
**File No. 000-53389**

Dear Mr. Lorrig:

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

Sincerely,

Mark C. Shannon  
Branch Chief

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549**



**DATE:** December 14, 2009

**TO:** Ms. Leslie Rutledge (one of your guests)  
Denarii Resources, Inc.  
(949) 464-6010 Room Number 3912 (Fax)

**FROM:** John Cannarella  
Branch Chief  
United States Securities and Exchange Commission  
Division of Corporation Finance  
(202) 551-3337 (Tel)  
(703) 813-6982 (Fax)

**Re:** Denarii Resources, Inc.  
Item 4.02 Form 8-K Filed December 10, 2009  
File No. 000-53389

Number of pages including cover sheet:

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