



DIVISION OF
CORPORATION FINANCE

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

November 4, 2010

Dr. Stewart Jackson
President and Chief Executive Officer
Denarii Resources Inc.
711 South Carson Street, Suite #4
Carson City, NV 89701

Re: Denarii Resources Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 15, 2010
Form 10-Q/A for Fiscal Quarter Ended March 31, 2010
Filed June 1, 2010
Form 10-Q for Fiscal Quarter Ended June 30, 2010
Filed August 26, 2010
Response Letter Dated November 1, 2010
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed November 1, 2010
File No. 000-53389

Dear Dr. Jackson:

We have reviewed your filings and response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendments to your filings and the information you provide in response to these comments, we may have additional comments.

Dr. Stewart Jackson
Denarii Resources Inc.
November 4, 2010
Page 2

Form 10-K/A for Fiscal Year Ended December 31, 2009

Financial Statements, page 17

1. Please amend your filing to include a report from your independent registered public accounting firm. Refer to Rule 8-02 of Regulation S-X.

Form 10-Q for Fiscal Quarter Ended June 30, 2010

2. The cover page of your filing does not appear to contain all the required disclosures and check boxes. Please confirm your future filings will include all the information required by Form 10-Q.

Engineering Comments on Form 10-K for Fiscal Year Ended December 31, 2009

3. We note your response to comments 4 through 8 stating you have terminated the purchase agreement for the Lota Bay Coal Concession and that further disclosure in your 2009 filing is not necessary. Please provide the requested information regarding your other properties or holdings, such as your McNab Molybdenum property, in your amended filing.

Closing Comments

You may contact James Giugliano at (202) 551-3319 if you have questions regarding comments on the financial statements and related matters. You may contact George Schuler, Mining Engineer, at (202) 551-3718 with questions about engineering comments. Please contact me at (202) 551-3299 with any other questions.

Sincerely,

Mark C. Shannon
Branch Chief