



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2011

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**  
**Response Letter Dated March 7, 2011**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed March 8, 2011**  
**File No. 000-53389**

Dear Dr. Jackson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief