



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

DIVISION OF
CORPORATION FINANCE

April 15, 2011

Via E-mail

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, 2010
Filed April 11, 2011
Form 10-K/A for Fiscal Year Ended December 31, 2010
Filed April 15, 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,

/s/ Mark C. Shannon

Mark C. Shannon
Branch Chief