



DIVISION OF
CORPORATION FINANCE

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

September 2, 2010

Mr. Philip Manning
Chief Financial Officer
Bullion Monarch Mining, Inc.
Bullion Monarch Mining, Inc. (New)
20 North Main Street, Suite 202
St. George, UT 84770

**Re: Bullion Monarch Mining, Inc.
Form 10-K/A for the Fiscal Year Ended April 30, 2010
Filed August 24, 2010
Bullion Monarch Mining, Inc. (New)
Form 10/A Filed August 25, 2010
File No. 1-03896 & 0-54045**

Dear Mr. Manning:

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

Sincerely,

Mark C. Shannon
Branch Chief