



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 13, 2016

Tadas Dabasinskas
President
Apex Resources Inc
Alytaus g. 100
Varėna, Lithuania

**Re: Apex Resources Inc
Amendment No. 4 to Registration Statement on Form S-1
Filed July 6, 2016
File No. 333-207109**

Dear Mr. Dabasinskas:

We have reviewed your amended registration statement and have the following comment. 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 by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 8, 2016 letter.

Exhibit 23.2

1. In your next amendment, please include an updated auditor consent that identifies the audit report date and the registration statement amendment. In addition, the consent should include consent to your reference to the auditor as an "expert" within the registration statement. Refer to Rule 436 of Regulation C and Rule 601(b)(23) of Regulation S-K.

Tada Dabasinskas
Apex Resources Inc
July 13, 2016
Page 2

You may contact Robert Babula, Staff Accountant, at (202) 551-3339 or Andrew Blume, Staff Accountant, at (202) 551-3254 if you have questions regarding comments on the financial statements and related matters. Please contact Dean Brazier, Staff Attorney, at (202) 551-3485, Lilyanna Peyser, Special Counsel, at (202) 551-3222, or me at (202) 551-3720 with any other questions.

Sincerely,

/s/ Lilyanna Peyser for

Mara Ransom
Assistant Director
Office of Consumer Products

cc: Adam S. Tracy