



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 7, 2016

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

**Re: Apex Resources Inc  
Amendment No. 6 to Registration Statement on Form S-1  
Filed August 31, 2016  
File No. 333-207109**

Dear Mr. Dabasinskas:

We have reviewed your amended registration statement and have the following comment. In our comment, 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 August 12, 2016 letter.

Exhibit 23.2

1. Please amend to include an auditor consent that identifies the registration statement amendment number, which, in your next filing, will be amendment 7.

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.

Tada Dabasinskas  
Apex Resources Inc  
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Sincerely,

/s/ Mara L. Ransom

Mara Ransom  
Assistant Director  
Office of Consumer Products

cc: Adam S. Tracy  
Securities Compliance Group, Ltd.