



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

February 27, 2008

Mr. Phil Rykhoek
Chief Financial Officer
Denbury Resources Inc.
5100 Tennyson Parkway, Suite 1200
Plano, TX 75024

**Re: Denbury Resources Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
Response Letter Dated February 26, 2008
File No. 1-12935**

Dear Mr. Rykhoek:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief