



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 15, 2008

via U.S. mail and facsimile

Mr. Gareth Roberts  
President and Chief Executive 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, 2007  
Filed February 29, 2008  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
Filed May 6, 2008  
File No. 1-12935**

Dear Mr. Roberts:

We have completed our review of your filings and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director