

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