



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