



Denbury Resources Inc.

RULES PROCESSING TEAM

DEC 04 2003

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Department of the Interior
Minerals Management Service (MS4024)
Attn: Rules Processing Team (Comments)
381 Elden Street
Herndon, VA 20170-4817

VIA FACSIMILE 703-787-1093

**RE: RIN 1010-AC57; NPRM Incident Reporting
FR 68-40585**

Ladies and Gentlemen:

Denbury Offshore, Inc. appreciates this opportunity to provide written comments on the subject proposed rule to amend regulations regarding the reporting of incidents associated with Outer Continental Shelf oil and gas and other mineral operations as published in the July 8, 2003 Federal Register.

Denbury Offshore, Inc. supports the comments submitted by the Offshore Operators Committee (OOC). We believe that the proposed rulemaking on the incident reporting falls short in many areas and is overly burdensome with little benefit. The proposed rule is highly prescriptive and the multiple reporting requirements and timeframes are complex and confusing.

We urge MMS to work with both the USCG and industry stakeholders to propose an incident reporting system that provides for single point reporting to both MMS and USCG, is based on a system of reporting certain incidents while recording other incidents and places the responsibility for lessees/operators to report platform incidents and vessel owners/operators to report vessel incidents.

Again, Denbury Offshore, Inc. appreciates the opportunity to provide comments on this important rulemaking.

Sincerely,

Dale E. Wheeler
Drilling/Production Manager
Denbury Offshore, Inc.

DEW/gpl