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August 6, 2001

**VIA FACSIMILE (303) 231-3385
& OVERNIGHT MAIL**

Mr. Paul Knueven
Regulations and FOIA Team
Minerals Revenue Management
Minerals Management Service
Building 85, Room A-613
Denver Federal Center
Denver, Colorado 80225

**Re: Comments on Proposed Collection
Certification for Not Performing Accounting for Comparison (Dual Accounting)
OMB Control Number: 1010-0104
Bureau Form Number: Form MMS-4410
66 FR 30480 (June 6, 2001)**

Dear Mr. Knueven:

Marathon Oil Company (Marathon) appreciates the opportunity to offer its comments regarding the proposed collection for Certification for Not Performing Accounting for Comparison (Dual Accounting) published in the Federal Register, Wednesday, June 6, 2001. Marathon offers the following comments:

The Federal Register Notice (66 FR 30481) states: "The revised Form MMS-4410 will reduce the payors burden of submitting the dual accounting election ..." This change, however, does little to relieve the burden on the payor. The Form MMS-2014 will be submitted by a payor monthly whether or not there has been a dual accounting change, but in months where there is a dual accounting change, an additional MMS-4410 form will need to be submitted to the MMS.

The Federal Register Notice (66 FR 30481) also states: that the Form MMS-4410 will only need to be submitted "... every 2 years or whenever the payor elects alternative dual accounting." However, 30 CFR 206.173(a)(2)(ii) states:

You may elect to begin using the alternative methodology for dual accounting at the beginning of any month. The first election to use the alternative methodology will be effective from the time of election through the end of the following calendar year. Thereafter, each election to use the alternative methodology must remain in effect for 2 calendar years. You may return to the actual dual accounting method only at the beginning of the next election period or with the written approval of MMS and the tribal lessor for tribal leases, and MMS for Indian allottee leases in the designated area.

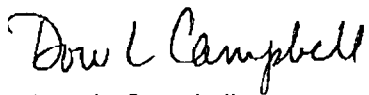
These two statements are not in complete agreement. Marathon would like to see the revised MMS Form-4410 before it makes any further comments. Marathon hopes that the revised form will be accompanied by directions for filing as the two statements cited above are not in

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agreement as to the timing required of any filings. On the effective date of the revised form, will a company have to file a new Form-4410 for each property to submit its current election? If so, will this election start the 2 year period?

Once again, Marathon appreciates the opportunity to provide its comments to this proposed rule. Marathon urges the MMS to carefully consider these comments and to modify its proposal accordingly. If you have any questions regarding our comments, please call me at (419) 421-4121.

Sincerely,

A handwritten signature in black ink that reads "Dow L. Campbell". The signature is written in a cursive style with a large, prominent initial "D".

Dow L. Campbell

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