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April 23, 1999

Mr. David S. Guzy
Chief, Rules and Publications Staff
Minerals Management Service
Royalty Management Program
Post Office Box 25165, MS 3021
Denver, Colorado 80225

Re: Comments on Revising an Existing Information Collection
Report of Sales and Royalty Remittance (MMS-2014)
64 FR 8835 (February 23, 1999)

Dear Mr. Guzy:

Devon Energy Corporation (Devon) welcomes this opportunity to provide comments to the MMS with respect to the above referenced Proposed changes. *Devon* is a producer and royalty payor and as such we find the MMS Proposed reporting changes of importance to us.

Devon as a member of the Council of Petroleum Accountants Societies (COPAS) hereby adopts by reference and incorporates the comments filed on behalf of COPAS as a part of these comments. *Devon* has no further specific comments.

Thank you for the opportunity to comment on this matter. If you have any specific questions, please contact Marvinette Ponder at (405) 552-4722.

Very truly yours,

Marvinette PonderMarvinette Ponder
Regulatory Coordinator