

Dow L. Campbell
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April 20, 1999

**Via Facsimile (303) 231-3385
& Overnight Mail**

Mr. David S. Guzy
Chief, Rules and Publications Staff
Royalty Management Program
Minerals Management Service
Building 85, Room A613
Denver Federal Center
Denver, Colorado 80225



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

Dear Mr. Guzy:

Marathon Oil Company (Marathon) appreciates the opportunity to comment on the MMS' proposed revisions to the Report of Sales and Royalty Remittance, MMS Form 2014. We have reviewed the proposed changes and offer the following comments.

Marathon agrees with and hereby adopts as its own, the comments made by the Council of Petroleum Accountants Societies (COPAS). In addition, we would like to offer the following general comments.

Marathon commends the efforts of the MMS to revise the MMS Form 2014 and realize the goal is to bring about a more efficient and cost effective method of reporting. Our concern is that with some of the changes the MMS is proposing, our workload will increase and reporting will become more, rather than less, burdensome as supported by the comments made by COPAS.

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 cursive script that reads 'Dow L. Campbell'.

Dow L. Campbell

(106269)

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April 26, 1999

***Via Facsimile (303) 231-3385
& Overnight Mail***

Mr. David S. Guzy
Chief, Rules and Publications Staff
Royalty Management Program
Minerals Management Service
Building 85, Room A613
Denver Federal Center
Denver, Colorado 80225

**Re: Comments on Revising an Existing Information Collection
Forms MMS-3160, MMS-4054, MMS-4055, MMS-4056, & MMS-4058
64 Federal Register 8844 (February 23, 1999)**

Dear Mr. Guzy:

Marathon Oil Company (Marathon) appreciates the opportunity to comment on the MMS' proposed changes to the subject oil and gas production reports. We have reviewed the proposed changes and offer the following comments.

Marathon agrees with and hereby adopts as its own, the comments made by the Council of Petroleum Accountants Societies (COPAS).

Marathon supports these comments and 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 cursive script that reads 'Dow L. Campbell'.

Dow L. Campbell

[106273]