



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 25, 2006

Richard P. Dealy  
Executive Vice President and Chief Financial Officer  
Pioneer Natural Resources Company  
5205 N. O'Connor Blvd., Suite 900  
Irving, Texas 75039

**Re: Pioneer Natural Resources Company  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed January 13, 2006  
File No. 001-13245**

Dear Mr. Dealy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne