



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 24, 2007

**Via U.S. Mail and Fax (972) 969-3572**

Mr. Richard P. Dealy  
Chief Financial Officer  
Pioneer Natural Resources Company  
5205 N. O'Connor Blvd., Suite 200  
Irving, TX 75039

**Re: Pioneer Natural Resources Company  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 20, 2007  
File No. 1-13245**

Dear Mr. Dealy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant