



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

July 23, 2008

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, 2007
Filed February 21, 2008
File No. 1-13245**

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,

H. Roger Schwall
Assistant Director