



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