



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

July 08, 2009

Mr. Richard P. Dealey  
Executive Vice President and 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, 2008**  
**Filed February 25, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Filed May 11, 2009**  
**Response Letter Dated June 30, 2009**  
**File No. 001-13245**

Dear Mr. Dealey:

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

Sincerely,

Christopher J. White  
Branch Chief