



DIVISION OF
CORPORATION FINANCE

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

August 24, 2020

Richard P. Dealy
Executive Vice President and Chief Financial Officer
Pioneer Natural Resources Company
777 Hidden Ridge
Irving, Texas 75038

Re: Pioneer Natural Resources Company
Form 10-K for the Fiscal Year Ended December 31, 2019
10-K filed February 24, 2020
File No. 001-13245

Dear Mr. Dealy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation