



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2013

Via E-mail

Mr. Richard P. Dealy  
Chief Financial Officer,  
Pioneer Southwest Energy Partners L.P.  
c/o Pioneer Natural Resources GP LLC  
5205 N. O'Connor Blvd., Suite 200  
Irving, Texas 75039

**Re: Pioneer Southwest Energy Partners L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2011  
Filed February 29, 2012  
File No. 1-34032**

Dear Mr. Dealy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Accounting Branch Chief