



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

DIVISION OF
CORPORATION FINANCE

January 12, 2011

Mr. Wm. Stacey Locke
Chief Executive Officer and President
Pioneer Drilling Company
1250 N.E. Loop 410, Suite 1000
San Antonio, Texas 78209

Re: Pioneer Drilling Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 16, 2010
Response Letter Dated January 10, 2011
File No. 001-08182

Dear Mr. Locke:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Ethan M. Horowitz
Branch Chief