



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2015

Via E-mail

Carlos R. Peña  
Senior Vice President and General Counsel  
Pioneer Energy Services Corp.  
1250 N.E. Loop 410, Suite 1000  
San Antonio, TX 78209

**Re: Pioneer Energy Services Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 27, 2015  
File No. 1-08182**

Dear Mr. Peña:

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/H. Roger Schwall

H. Roger Schwall  
Assistant Director