

Mail Stop 5546

April 18, 2008

Via U.S. Mail and Facsimile (011-52-55-1944-8768)

Jesus Reyes Heróles González Garza
Chief Executive Officer
Petróleos Mexicanos
Avenida Marina Nacional No. 329
Colonia Huasteca, Mexico, D.F. 11311
Mexico

**Re: Petróleos Mexicanos
 Form 20-F for Fiscal Year Ended December 31, 2006
 Filed July 2, 2007
 File No. 0-00099
 Response Letter Dated April 11, 2008**

Dear Mr. Garza:

We refer you to our comment letter dated March 28, 2008 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
 Assistant Director
 Division of Corporation Finance