



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

DIVISION OF  
CORPORATION FINANCE

March 10, 2011

Juan José Suárez Coppel  
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, 2009**  
**Filed June 29, 2010**  
**File No. 0-00099**

Dear Mr. Coppel:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief