



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2018

Carlos Alberto Treviño Medina  
Director General  
Mexican Petroleum  
Avenida Marina Nacional No. 329  
Colonia Verónica Anzures  
Ciudad de México 11300  
México

**Re: Mexican Petroleum**  
**Registration Statement on Form F-4**  
**Filed September 25, 2018**  
**File No. 333-227508**

Dear Mr. Treviño Medina:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lisa Krestynick at 202-551-3056 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources