



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 3, 2008

via U.S. mail and fax (972) 969-3572

Mr. Richard P. Dealy  
Chief Financial Officer  
Pioneer Natural Resources Company  
5205 N. O'Connor Blvd., Suite 200  
Irving, TX 75039

**Re: Pioneer Natural Resources Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 21, 2008  
File No. 1-13245**

Dear Mr. Dealy:

We have reviewed your response letter and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Definitive Proxy Statement filed March 28, 2008

Compensation Discussion and Analysis, page 14

Annual Cash Bonus Incentives, page 17

1. We note your response to our prior comment 3, including your proposed disclosure regarding the annual cash bonus. Please confirm that in future filings, you will include the proposed disclosure set forth in your response in addition to disclosure regarding how the compensation committee sets the target bonus percentage and the bonus percentage established for each named executive officer for the fiscal year. In addition, confirm that you will include the chart regarding your performance metrics and goals and the narrative regarding such metrics and goals that were included in your 2007 proxy statement.

Mr. Richard P. Dealy  
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Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Bob Carroll at (202) 551-3362, or Chris White at (202) 551-3461 if you have questions regarding the financial statements and related matters. Please contact Laura Nicholson at (202) 551-3584 or, in her absence, Mellissa Duru at (202) 551-3757 with any other questions.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: R. Carroll  
C. White  
L. Nicholson  
M. Duru