

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

July 08, 2009

Mr. Richard P. Dealey Executive Vice President and 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, 2008

Filed February 25, 2009

Form 10-Q for the Fiscal Quarter Ended March 31, 2009

Filed May 11, 2009

Response Letter Dated June 30, 2009

File No. 001-13245

Dear Mr. Dealey:

We have completed our review of your Form 10-K and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White Branch Chief