

UNITED STATES SECURITIES AND EXCHANGE COMMISSION 100 F Street, NE WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE

May 12, 2009

Mr. Warren Robb Chief Financial Officer Pioneer Exploration Inc. 750 West Pender Street, Suite 202 Vancouver, BC Canada V6C 2T7

> Re: Pioneer Exploration Inc. Form 10-K for the Fiscal Year Ended August 31, 2008 Filed December 2, 2008 File No. 333-135743

Dear Mr. Robb:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis Branch Chief