



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 25, 2008

Jesus Reyes Heroles Gonzalez Garza
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, 2007
Filed June 30, 2008
File No. 0-00099

Dear Mr. Garza:

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