

As filed with the Securities and Exchange Commission on June 28, 1999

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 11-K

/ x / ANNUAL REPORT PURSUANT TO SECTION 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 1998

OR

/ / TRANSITION REPORT PURSUANT TO SECTION 15 (D) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File No. 333-39249

A. Full title of the plan and the address of the plan, if different from that
of the issuer named below:

PIONEER NATURAL RESOURCES USA, INC. 401(k) PLAN

B. Name of issuer of the securities held pursuant to the plan and the address
of its principal executive officer:

Pioneer Natural Resources Company
5205 N. O'Connor Boulevard
1400 Williams Square West
Irving, Texas 75039

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PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

Financial Statements and Supplemental Schedules

As of and for the years ended December 31, 1998 and 1997

(With Reports of Independent Auditors)

Report of Independent Auditors

To the Participants and the Plan Administrator
of Pioneer Natural Resources USA, Inc.
401(k) Plan:

We have audited the accompanying statement of net assets available for benefits
of Pioneer Natural Resources USA, Inc. 401(k) Plan as of December 31, 1998, and
the related statement of changes in net assets available for benefits for the
year then ended. These financial statements are the responsibility of the
Plan's management. Our responsibility is to express an opinion on these
financial statements based on our audits.

We conducted our audit in accordance with generally accepted auditing standards.
Those standards require that we plan and perform the audit to obtain reasonable
assurance about whether the financial statements are free of material
misstatement. An audit includes examining, on a test basis, evidence supporting
the amounts and disclosures in the financial statements. An audit also includes
assessing the accounting principles used and significant estimates made by

management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, referred to above present fairly, in all material respects, the net assets available for benefits of the Plan at December 31, 1998, and the changes in its net assets available for benefits for the year then ended in conformity with generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedules of assets held for investment purposes as of December 31, 1998 and reportable transactions for the year then ended, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The Fund Information in the statement of net assets available for benefits and the changes in net assets available for benefits is presented for purposes of additional analysis rather than to present the net assets available for benefits and the changes in net assets available for plan benefits of each fund. The supplemental schedules and Fund Information have been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

Ernst & Young LLP

Fort Worth, Texas
May 18, 1999

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Report of Independent Auditor

To the Participants and Administrator
of Pioneer Natural Resources USA, Inc.
401(k) Plan:

We have audited the accompanying statement of net assets available for benefits of Pioneer Natural Resources USA, Inc. 401(k) Plan (the "Plan") as of December 31, 1997, and the related statement of changes in net assets available for benefits for the year ended December 31, 1997. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1997, and the changes in net assets available for benefits for the year ended December 31, 1997 in conformity with generally accepted accounting principles.

KPMG LLP

Midland, Texas
June 12, 1998

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

December 31, 1998 and 1997

Investments at Contract Value:

Net assets available for benefits

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Statement of Changes in Net Assets Available for Benefits with Fund Information
For the year ended December 31, 1998

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Additions to net assets attributed to:											
Investment income (loss)	360,684	318,740	89,027	298,830	877,800	10,968	1,491	169,900	12,114	134,425	2,273,979
Employee contributions	416,381	244,668	713,643	708,611	818,257	139,633	772,250	-	168,821	-	3,982,264
Rollovers	204,653	243,570	903,321	324,710	495,295	48,547	697,125	-	260,222	-	3,177,443
Loan payments	84,115	49,910	108,557	154,502	149,423	8,590	173,484	-	8,393	(736,974)	-
Net appreciation (depreciation) in fair value of investments	-	15,992	1,135,647	1,284,683	335,362	53,008	8,616,572	-	(2,139,857)	-	9,301,407
Total additions	1,065,833	872,880	2,950,195	2,771,336	2,676,137	260,746	10,260,922	169,900	(1,690,307)	(602,549)	18,735,093
Deductions from net assets attributed to:											
Employee loans	78,077	48,925	77,459	76,267	125,587	8,012	568,914	46,207	21,169	(1,050,617)	-
Distributions to participants	2,753,964	750,495	938,957	918,425	1,340,297	145,970	5,940,944	690,588	266,047	328,513	14,074,200
Fees	21,394	936	631	819	1,732	84	180,309	1,734	1,228	-	208,867
Total deductions	2,853,435	800,356	1,017,047	995,511	1,467,616	154,066	6,690,167	738,529	288,444	(722,104)	14,283,067
Net increase (decrease) prior to interfund transfers	(1,787,602)	72,524	1,933,148	1,775,825	1,208,521	106,680	3,570,755	(568,629)	(1,978,751)	119,555	4,452,026
Interfund transfers	3,889,889	(594,457)	447,534	(296,676)	(12,735)	31,840	(3,518,507)	(333,491)	386,603	-	-
Net increase (decrease)	2,102,287	(521,933)	2,380,682	1,479,149	1,195,786	138,520	52,248	(902,120)	(1,592,148)	119,555	4,452,026
Net assets available for benefits:											
Beginning of year	6,920,007	5,536,114	3,680,362	6,188,725	7,286,947	364,755	35,727,154	3,178,713	2,740,713	1,538,357	73,161,847
End of year	9,022,294	5,014,181	6,061,044	7,667,874	8,482,733	503,275	35,779,402	2,276,593	1,148,565	1,657,912	77,613,873

See accompanying notes to financial statements.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits with Fund Information
For the year ended December 31, 1997

	VMMR- Prime Portfolio	Vanguard - ST Corp. Fund	Vanguard 500 Index Fund	Vanguard Primecap Fund	Vanguard Windsor II Fund	Vanguard Internat. Growth Portfolio	Sarofim Equity Fund	Pioneer Natural Stable Value Fund	Pioneer Natural Stock Fund	Participants' Loans	Total
Additions to net assets attributed to:											
Investment income	125,057	176,827	84,758	222,360	659,604	15,336	8,005	239,065	8,529	99,402	1,638,943
Employer contributions	101,571	58,668	100,489	153,602	180,227	21,276	-	-	629,404	-	1,245,237
Employee contributions	451,351	284,119	542,391	635,781	755,218	131,538	241,281	-	22,228	-	3,063,907
Transfers from other plans	4,728,468	3,528,089	-	-	-	-	35,419,100	-	-	-	43,675,657
Loan payments	81,688	40,610	2,120	128,600	141,128	4,152	750	-	52	(459,100)	-
Net appreciation (depreciation) in fair value of investments	-	11,267	728,875	1,260,371	1,085,522	(13,464)	450,231	-	(603,051)	-	2,919,751
Total additions	5,488,135	4,099,580	1,518,633	2,400,714	2,821,699	158,838	36,119,367	239,065	57,162	(359,698)	52,543,495
Deductions from net assets attributed to:											
Employee loans	76,577	71,653	103,343	169,886	188,334	7,761	333,687	88,875	889	(1,041,005)	-
Distributions to participants	276,375	80,913	104,683	176,923	373,691	13,112	-	238,428	108,770	36,709	1,409,604
Fees	860	540	-	40	300	40	-	-	-	-	1,780
Total deductions	353,812	153,106	208,026	346,849	562,325	20,913	333,687	327,303	109,659	(1,004,296)	1,411,384

Net increase (decrease)prior to interfund transfers	5,134,323	3,946,474	1,310,607	2,053,865	2,259,374	137,925	35,785,680	(88,238)	(52,497)	644,598	51,132,111
Interfund transfers	109,653	(85,959)	193,581	204,528	(260,726)	95,626	(58,526)	(528,343)	330,166	-	-
Net increase (decrease)	5,243,976	3,860,515	1,504,188	2,258,393	1,998,648	233,551	35,727,154	(616,581)	277,669	644,598	51,132,111
Net assets available for benefits:											
Beginning of year	1,676,031	1,675,599	2,176,174	3,930,332	5,288,299	131,204	-	3,795,294	2,463,044	893,759	22,029,736
End of year	6,920,007	5,536,114	3,680,362	6,188,725	7,286,947	364,755	35,727,154	3,178,713	2,740,713	1,538,357	73,161,847

See accompanying notes to financial statements.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 1. Description of Plan

The following brief description of the Pioneer Natural Resources USA, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Summary Plan Description for a complete description of the Plan, a copy of which is available to each participant from the Pioneer Natural Resources USA, Inc. 401(k) Plan Committee (the "Plan Administrator"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

General

Parker & Parsley Petroleum Company merged with MESA Inc. ("Mesa") during August 1997, creating a new company, Pioneer Natural Resources Company (collectively, the "Company"). As a result of the merger, the Parker & Parsley Retirement Savings Plan became Pioneer Natural Resources USA, Inc. 401(k) Plan effective October 1, 1997 and the Mesa Profit Sharing Plan merged into the Pioneer Natural Resources USA, Inc. 401(k) Plan on October 1, 1997. Net assets of \$43,675,657 were transferred into the Plan at fair value on the date of transfer.

The Plan is a defined contribution plan established under the Internal Revenue Code (the "Code") Section 401 on January 1, 1990 covering all employees of Pioneer Natural Resources USA, Inc. ("the Employer"), a wholly-owned subsidiary of the Company and its successor or successors. Regular full-time employees and part-time employees are eligible to participate on the first day of the month following their date of hire.

Contributions

Prior to October 1, 1997, participants of the Plan contributed an amount of not less than two percent nor more than 15 percent of their annual salary. The Company matched 100 percent of the first six percent of the Plan participant's compensation through September 30, 1997. The Company's contributions were made in the form of cash or in common stock, or in a combination of cash and common stock.

Effective October 1, 1997, participants may contribute an amount of not less than two percent nor more than 12 percent of their annual salary. The Employer match is contributed in cash to the Pioneer Natural Resources USA, Inc. Matching Plan ("Matching Plan") at an amount equal to 200 percent of the first five percent of basic compensation contributed by the Plan participants.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 1. Description of Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of Plan earnings. Plan earnings are allocated to each participant's account in proportion to their fund balance relative to the total fund balance.

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum of \$50,000, or 50 percent of their account's vested balances, whichever amount is less. The loans are secured by the balance in the participant's account. Participant loans bear interest at an annual rate equal to the prime borrowing rate at the inception of the loan plus one percent. Loan principal and interest is paid ratably through payroll deductions.

Investment Options

Except for the Pioneer Natural Resources Stable Value Fund, which became closed to new investments prior to 1998, participants were able to allocate their contributions among the following investment options during the plan year ended December 31, 1998:

- o Vanguard Money Market Reserves - Prime Portfolio - Seeks to provide high income and a stable share price of \$1 by investing in short-term, high quality money market instruments issued by financial institutions, non-financial corporations, the United States government and United States federal agencies.
- o Vanguard - ST Corporate Fund - Seeks to provide income while maintaining a high degree of stability of principal by investing in short-term bonds, including high-quality corporate and United States Treasury securities.
- o Vanguard 500 Index Fund - Seeks to provide long-term growth of capital and income from dividends by holding all of the 500 stocks that make up the unmanaged Standard & Poor's 500 Composite Stock Price Index, a widely recognized benchmark of United States. stock market performance.
- o Vanguard Primecap Fund - Seeks long-term growth of capital by investing in stocks of companies with above-average prospects for continued earnings growth, strong industry positions and skilled management teams.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 1. Description of Plan (continued)

- o Vanguard Windsor II Fund - Seeks to provide long-term growth of capital and income from dividends by investing in a diversified group of out-of-favor stocks of large capitalization companies. The stocks generally sell at prices below the overall market average compared to their dividend income and future return potential.
- o Vanguard International Growth Fund - Seeks to provide long-term growth of capital by investing in stocks of

high-quality, seasoned companies based outside the United States. Stocks are selected from more than 15 countries.

- o Sarofim Equity Fund - Seeks to provide high growth of capital by investing in a broadly diversified portfolio of large companies. Income is a secondary goal.
- o Pioneer Natural Resources Stable Value Fund - Seeks to provide a high level of income and a stable unit value of \$1 in most cases.
- o Pioneer Natural Resources Stock Fund - The Pioneer Natural Resources Stock Fund is designed to provide long-term growth of capital through increases in the value of the common stock of the Company. Dividends, if any, are reinvested to purchase more shares.

Vesting -----

As is described in more detail in "Contributions" above, participants' contributions and Plan earnings are maintained in the Plan. Employer contributions are maintained in the Matching Plan, together with the earnings of the Matching Plan.

Participants are immediately vested in their voluntary contributions made into the Plan plus the actual Plan earnings thereon. Vesting in the Matching Plan is based upon years of continuous service. A participant is fully vested in the Matching Plan after four years of service.

During 1998, certain participants were terminated by the Company in connection with a corporate reorganization. By amendment to the Plan, these participants became fully vested in all contributions to the Plan, as of their dates of termination.

PIONEER NATURAL RESOURCES USA, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS December 31, 1998 and 1997

Note 1. Description of Plan (continued)

Payments of Benefits -----

If the total value of the vested portion of the participant's account is \$5,000 or less, payment will be made in one lump sum as soon as administratively possible. If the total value of the vested portion of the participant's account exceeds \$5,000, payment will occur at age 70-1/2 unless the participant terminates, retires or becomes disabled prior to age 70-1/2 and consents to an earlier distribution date by filing a written request to the Plan Administrator within 90 days prior to the date the participant wishes to receive a distribution. Except for participant accounts that have a total vested value of \$5,000 or less, distributions to terminated, retired or disabled participants will be annuities, but may be installments or lump sum payments if so directed by the participant. A participant's beneficiary will receive the participant's account balance in the event of a participant's death.

Withdrawal of Benefits -----

Employees may withdraw their vested assets in the Plan under certain hardship conditions as defined in the Plan agreement. Terminated participants may also withdraw their vested assets in the Plan.

Plan Termination -----

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any

time and to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants will become fully vested in their accounts.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investment Valuation

Investments are valued at fair value as determined by Vanguard Fiduciary Trust Company (the "Trustee"). Fair value is determined as follows:

- 1) Investments in securities traded on national securities exchanges are valued at the last reported sales price on the last business day of the year;

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 2. Summary of Significant Accounting Policies (continued)

- 2) Investments in guaranteed investment contracts with insurance companies are valued at contract value, which approximates fair value (see Note 3. of the Notes to Financial Statements); and
- 3) Participant loans receivable are valued at their unpaid principal balance which approximates fair value.

Security Transactions and Investment Income

Security transactions are accounted for on a trade-date basis. Expenses incurred with transactions, if any, are added to the purchase price or deducted from the selling price at the time of the transactions. Dividend income is recorded on the ex-dividend date. Income from other investments is recorded as earned on an accrual basis.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator to make estimates that affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported changes in net assets available for benefits during the reporting periods. Actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to the 1997 amounts to conform to the 1998 presentation.

Note 3. Investments

The Pioneer Natural Resources Stable Value Fund is composed of investment contracts issued by insurance companies as well as a money market account which acts as a holding account as the contracts mature. Each contract earns a guaranteed annual interest rate for a specific period of time. The

accounts earn interest as credited by the insurer. The guaranteed annual rates ranged from 5.9 percent to 7.7 percent during 1998 and the average annual yield ranged from 5.9 percent to 7.4 percent during 1998, and 5.4 percent to 7.7 percent during 1997. The contracts mature on December 31, 1999 and are stated at contract value which approximates fair value.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 3. Investments (continued)

The number of units and net asset value per unit for the Pioneer Natural Resources Stock Fund at December 31, 1998 and 1997 was 363,470 and \$3.16 and 262,769 and \$10.43, respectively.

Note 4. Administrative Expenses

Administrative expenses incurred by the Plan were \$208,867 and \$1,780 during the yrsrs ended December 31, 1998 and 1997, respectively. The increase in expenses incurred is primarily reflective of Sarofim Equity Fund fees that were paid by Mesa during 1997, but are being incurred by the Plan since the merger of the Mesa Profit Sharing Plan in 1997 (see Note 1. to the Notes to Financial Statements). The Employer may pay certain expenses incurred in the establishment and administration of the Plan, including expenses and fees of the Trustee, but it shall not be obligated to do so, and any such expenses not paid by the Employer shall be paid from the Plan earnings. The Employer paid approximately \$46,000 and \$58,000 of administrative expenses relating to 1998 and 1997, respectively.

Note 5. Tax Status of the Plan

The Plan has received a determination letter from the Internal Revenue Service dated January 14, 1999, stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Note 6. Related Party Transactions

Certain Plan investments are shares of mutual funds managed by Vanguard Fiduciary Trust Company. Vanguard Fiduciary Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest.

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PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 7. Reconciliation of Financial Statements to Forms 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

December 31,

	1998	1997
	----	----
Net assets available for benefits per the accompanying financial statements allocated to withdrawing participants	\$77,613,873 (84,710) -----	\$73,161,847 (237,736) -----
Net assets available for benefits per the Form 5500	\$77,529,163 =====	\$72,924,111 =====

The following is a reconciliation of distributions to participants per the financial statements to the Forms 5500:

	For the year ended	

	December 31,	
	1998	1997
	----	----
Distributions to participants per the accompanying financial statements	\$ 14,074,200	\$ 1,409,604
Add: Amounts allocated to withdrawing participants at end of year	84,710	237,736
Less: amounts allocated to withdrawing participants at beginning of year	(237,736) -----	(46,113) -----
Distributions to participants per the Form 5500	\$ 13,921,174 =====	\$ 1,601,227 =====

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

Note 8. Subsequent Event

Effective April 1, 1999, the Plan was amended to allow participants to change their applicable percentage of payroll deductions as of the first day of the first pay period in any calendar month. Prior to the amendment, participants could only make percentage of payroll deduction changes quarterly.

EIN: 75-2516853
Plan Number: 001

PIONEER NATURAL RESOURCES USA, INC.
401(k)

Line 27a - Schedule of Assets Held for Investment Purposes

As of December 31, 1998

(a)	(b) Identify of issue borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	VMMR- Prime Portfolio	Money Market Fund	\$ 9,022,294	\$9,022,294
*	Vanguard-ST Corporate Fund	Registered Investment Company	4,990,127	5,014,181
*	Vanguard 500 Index Fund	Registered Investment Company	4,443,663	6,061,044
*	Vanguard Primecap Fund	Registered Investment Company	5,432,011	7,667,874
*	Vanguard Windsor II Fund	Registered Investment Company	7,412,372	8,482,733
*	Vanguard International Growth Fund	Registered Investment Company	468,142	503,275
*	Sarofim Equity Fund	Registered Investment Company	28,018,845	35,779,402
*	Pioneer Natural Resources Stable Value Fund: New York Life Insurance Company VGI Prime Money Market Fund	Guaranteed Insurance Contract Money Market Fund	606,978 1,669,615	606,978 1,669,615
*	Pioneer Natural Resources Stock Fund	Common Stock Fund	2,776,429	1,148,565
*	Participants' loans	Interest rates ranging from 7% - 10%	-	1,657,912
			-----	-----
			\$64,840,476	\$77,613,873
			=====	=====

*Party in-interest

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EIN: 75-2516853
Plan Number: 001

PIONEER NATURAL RESOURCES USA, INC.
401(k) PLAN

Line 27d - Schedule of Reportable Transactions
Year ended December 31, 1998

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value of asset on transaction date	(i) Net gain
	Category (iii) - series of transactions in excess of five percent of net assets:					
*	Sarofim Equity Fund	\$ 2,706,796	\$ - 11,271,120	\$2,706,796 9,985,980	\$ 2,706,796 11,271,120	\$ - 1,285,140
*	VMMR -Prime Portfolio	6,911,386	- 4,809,099	6,911,386 4,809,099	6,911,386 4,809,099	- -
*	Vanguard 500 Index Fund	2,654,750	- 1,409,715	2,654,750 1,088,979	2,654,750 1,409,715	- 320,736
*	Vanguard Primecap Fund	2,204,475	- 2,010,009	2,204,475 1,622,115	2,204,475 2,010,009	- 387,894
*	Vanguard Windsor II Fund	3,130,018	- 2,269,594	3,130,018 1,852,705	3,130,018 2,269,594	- 416,889

*Vanguard Fiduciary Trust Company

There were no category (i), (ii) or (iv) transactions during 1998 and columns (e) and (f) are not applicable.

PIONEER NATURAL RESOURCES USA, INC. 401(k) PLAN

S I G N A T U R E S

The Plan, pursuant to the requirements of the Securities Exchange Act of 1934, the trustee has duly caused this annual report to be signed on its behalf by the undersigned thereto duly authorized.

PIONEER NATURAL RESOURCES USA, INC. 401(k) PLAN

By: Pioneer Natural Resources USA, Inc.
401(k) Plan Committee

Date: June 25, 1999 By: /s/ Larry N. Paulsen

Larry N. Paulsen
Chairman

Date: June 25, 1999 By: /s/ John V. Peters

John V. Peters

Date: June 25, 1999 By: /s/ Kevin W. Reed

Kevin W. Reed

Date: June 25, 1999 By: /s/ David W. Simpson

David W. Simpson

Date: June 25, 1999 By: /s/ M. Garrett Smith

M. Garrett Smith

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INDEX TO EXHIBITS

Exhibit Number	Description	Page
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23.1	Consent of Ernst & Young LLP	
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23.2	Consent of KPMG LLP	
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CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-39249) pertaining to the Pioneer Natural Resources USA, Inc. 401(k) Plan of our report dated May 18, 1999, with respect to the financial statements and schedules of the Pioneer Natural Resources USA, Inc. 401(k) Plan included in this Annual Report on Form 11-K for the year ended December 31, 1998.

Ernst & Young LLP

Fort Worth, Texas
June 28, 1999

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EXHIBIT 23.2

CONSENT OF INDEPENDENT AUDITORS

Pioneer Natural Resources Company
Pioneer Natural Resources USA, Inc.
401(k) Plan Committee

We consent to incorporation by reference in the registration statement (No. 333-39249) on Form S-8 of Pioneer Natural Resources USA, Inc. 401(k) Plan of our report dated June 12, 1998, relating to the statement of net assets available for benefits of the Pioneer Natural Resources USA, Inc. 401(k) Plan as of December 31, 1997 and the related statement of changes in net assets available for benefits for the year ended December 31, 1997, which report appears in the December 31, 1998 annual report on Form 11-K of the Pioneer Natural Resources USA, Inc. 401(k) Plan.

KPMG LLP

Midland, Texas
June 28, 1999