

PIONEER NATURAL RESOURCES USA, INC.**ALTERNATE METHOD OF COMPLIANCE
PURSUANT TO DOL REG. § 2520.104-23**

Pioneer Natural Resources USA, Inc., a Delaware corporation (the "Company"), maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This statement is provided pursuant to Section 2520.104-23 of the Department of Labor Regulations:

1. The name, address and employer identification number of the Company are as follows:

Pioneer Natural Resources USA, Inc.
5205 N. O'Connor Blvd., Suite 900
Irving, Texas 75039

Employer Identification Number: 75-2516853

2. This statement applies to the following:
 - (i) Letter Agreement with respect to C.D. Culver dated December 14, 1982, as amended;
 - (ii) Letter Agreement with respect to J. M. Shelby dated December 14, 1982, as amended;
 - (iii) Letter Agreement with respect to R.E. McCrehan dated December 14, 1982, as amended;
 - (iv) Agreement with respect to K. B. Watson dated August 8, 1983;
 - (v) Letter Agreement with respect to E.S. Morris dated December 14, 1982, as amended;
 - (vi) Management Security Plan of Pioneer Corporation and Subsidiaries, effective May 1, 1984; and
 - (vii) Pioneer Corporation Nonqualified Supplemental Executive Retirement Plan (SERP), effective January 1, 1983.

The number of former employees participating in each of the agreements listed in (i) through (iv) above is one. The letter agreement described in (v) above and the plan described in (vi) above have terminated and there are no participants. There is one former employee participating in the plan described in (vii) above. With respect to the agreements listed in (i) through (v) above, the Company files this statement solely as a protective measure in the event such agreements are determined to constitute a "plan" under ERISA. If such agreements constitute a

plan, each of the plans listed in (i) through (vii) above is an unfunded pension plan maintained by the Company primarily for the purpose of providing deferred compensation for a select management or highly compensated employee.

3. The Company is a participating employer in one other plan maintained for the purpose of providing deferred compensation for select management or highly compensated employees. The Company's parent corporation, Pioneer Natural Resources Company, sponsors this plan.
4. If the agreements described in (i) through (v) of item 2 constitute a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, the number of such plans is eight (including the plan described in item 3). Otherwise, the number of such plans is three (including the plan described in item 3).

THOMPSON & KNIGHT LLP

ATTORNEYS AND COUNSELORS

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AUSTIN
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HOUSTON
ALGIERS
MONTERREY
PARIS
RIO DE JANEIRO

April 30, 2004

CERTIFIED MAIL NO. 7001 0360 0003 6454 2700
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: DFVC – Top-Hat Filing

Dear Sir or Madam:

Enclosed for filing is a statement prepared in accordance with DOL Reg. § 2520.104-23 to ensure compliance with the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for the following:

- (i) Letter Agreement with respect to C.D. Culver dated December 14, 1982, as amended;
- (ii) Letter Agreement with respect to J. M. Shelby dated December 14, 1982, as amended;
- (iii) Letter Agreement with respect to R.E. McCrehan dated December 14, 1982, as amended;
- (iv) Agreement with respect to K. B. Watson dated August 8, 1983;
- (v) Letter Agreement with respect to E.S. Morris dated December 14, 1982, as amended;
- (vi) Management Security Plan of Pioneer Corporation and Subsidiaries, effective May 1, 1984; and
- (vii) Pioneer Corporation Nonqualified Supplemental Executive Retirement Plan (SERP), effective January 1, 1983.

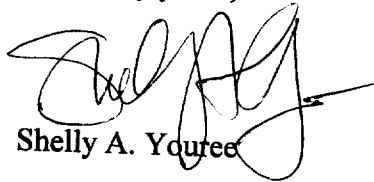
With respect to the agreements listed above, Pioneer Natural Resources USA, Inc. files this statement solely as a protective measure in the event such agreements are determined to

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April 30, 2004
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constitute a "plan" under ERISA. A Delinquent Filer Voluntary Compliance (DFVC) Program Filing has been made with respect to the agreements and the plans. Pioneer Natural Resources USA, Inc. will provide a copy of the agreements and the plans to you upon request.

Thank you for your attention to this filing.

Very truly yours,



Shelly A. Youree

Enclosure

cc: Andrea Arnold (w/encl.)

KNIGHT LLP
COUNSELORS
ONE • SUITE 3300
DALLAS, TEXAS 75201-4693

7001 0360 0003 6454 2700

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

CERTIFIED MAIL



7001 0360 0003 6454 2700

FIRST CLASS

THOMPSON & KNIGHT LLP

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1700 PACIFIC AVENUE • SUITE 3300
DALLAS, TEXAS 75201-4693

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FIRST CLASS

