



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2022

Nikesh Arora  
Chief Executive Officer  
Palo Alto Networks, Inc.  
3000 Tannery Way  
Santa Clara, CA 95054

**Re: Palo Alto Networks, Inc.**  
**Form 10-K for Fiscal Year Ended July 31, 2021**  
**File No. 001-35594**

Dear Mr. Arora:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jose F. Macias