



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2024

Dipak Golechha  
Chief Financial Officer  
Palo Alto Networks Inc.  
3000 Tannery Way  
Santa Clara, CA 95054

**Re: Palo Alto Networks Inc.**  
**Form 10-Q for Fiscal Quarter Ended January 31, 2024**  
**File No. 001-35594**

Dear Dipak Golechha:

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