



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

DIVISION OF  
CORPORATION FINANCE

March 20, 2023

Robert O' Shaughnessy  
Chief Financial Officer  
PULTEGROUP INC/MI/  
3350 Peachtree Road NE, Suite 1500  
Atlanta, Georgia 30326

**Re: PULTEGROUP INC/MI/  
Form 8-K filed on January 31, 2023  
Form 10-K for the year ended December 31, 2022  
Filed on February 6, 2023  
File No. 001-09804**

Dear Robert O' Shaughnessy:

We have completed our review of your filings. 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 Real Estate & Construction