

July 25, 2019

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

Re: Palo Alto Networks, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2018  
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

Office of Information

and Services

Corporation Finance  
Technologies