

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