



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

March 8, 2017

Via E-mail

Mr. Robert T. O'Shaughnessy  
Chief Financial Officer  
Pultegroup, Inc.  
3350 Peachtree Road NE, Suite 150  
Atlanta, GA 30326

**Re: Pultegroup, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 1, 2017**  
**File No. 1-9804**

Dear Mr. O'Shaughnessy:

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,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction