



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