



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2020

Matt Gallagher  
President and Chief Executive Officer  
Parsley Energy, Inc.  
303 Colorado Street, Suite 3000  
Austin, Texas 78701

**Re: Parsley Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed February 21, 2020**

Dear Mr. Gallagher:

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 Energy & Transportation