

Mail Stop 4561

March 24, 2008

William Corey West
Senior Vice President, Corporate Controller, and
Chief Accounting Officer
Oracle Corp.
500 Oracle Parkway
Redwood City, CA 94065

**Re: Oracle Corp.
Form 10-K for Fiscal Year Ended May 31, 2007
Filed June 29, 2007
File No. 000-51788**

Dear Mr. West:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief