



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2011

Via E-mail

Mr. Lawrence J. Ellison  
Chief Executive Officer and Director  
Oracle Corporation  
500 Oracle Parkway  
Redwood City, CA 94065

**Re: Oracle Corporation  
Form 10-K for the Fiscal Year ended May 31, 2010  
Filed July 1, 2010  
File No. 000-51788**

Dear Mr. Ellison:

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,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief