



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2023

Safra Catz  
Chief Executive Officer  
Oracle Corporation  
2300 Oracle Way  
Austin, TX 78741

**Re: Oracle Corporation**  
**Form 10-K for Fiscal Year Ended May 31, 2023**  
**File No. 001-35992**

Dear Safra Catz:

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 Technology

cc: Maria Smith