

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

DIVISION OF CORPORATION FINANCE

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