



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 4, 2018

Via Email  
Marshall D. Smith  
Chief Financial Officer  
California Resources Corporation  
9200 Oakdale Avenue, Suite 900  
Los Angeles, California 91311

**Re: California Resources Corporation  
Form 10-K for Fiscal Year Ended  
December 31, 2016  
Filed February 24, 2017  
File No. 1-36478**

Dear Mr. Smith:

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,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources