



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2020

Todd A. Stevens  
President and Chief Executive Officer  
California Resources Corporation  
27200 Tournay Road, Suite 200  
Santa Clarita, California 91355

**Re: California Resources Corporation**  
**Registration Statement on Form S-1**  
**Filed December 4, 2020**  
**File No. 333-251108**

Dear Mr. Stevens:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Scott D. Rubinsky, Esq.