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ORACLE

LEGAL DEPARTMENT

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July 29, 2002

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Via Facsimile and Overnight Courier

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Oracle Corporation
File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to Section
21(a)(1) of the Securities and Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the above-referenced order, we submit on behalf of Lawrence J. Ellison and Jeffrey O. Henley, the Principal Executive Officer and Principal Financial Officer of Oracle Corporation, respectively, the Statements Under Oath Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please file-stamp the enclosed hard copy of this correspondence and return it to me in the self-addressed stamped return envelope provided. If you have any questions regarding this filing, please contact the undersigned at (650) 506-5100.

Very truly yours,



George A. Gucker
Senior Corporate Counsel

cc: Lawrence J. Ellison
Jeffrey O. Henley
Daniel Cooperman

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Jeffrey O. Henley, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Oracle Corporation, and, except as corrected or supplemented in a subsequent covered report:

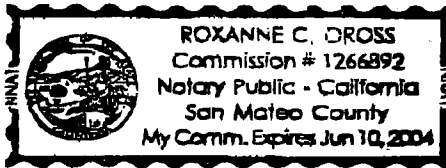
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's Finance and Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Oracle Corporation's Annual Report on Form 10-K for the fiscal year ended May 31, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Oracle Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Jeffrey O. Henley
 Jeffrey O. Henley
 Executive Vice President, Chief Financial
 Officer and Director
 (Principal Financial Officer)
 July 27, 2002



State of California
 County of San Mateo

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Subscribed and sworn to
 before me this 29th day of
 July 2002.

/s/ Roxanne C. Dross
 Notary Public

My Commission Expires: June 10, 2004