

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

April 21, 2020

John P. Love Chief Executive Officer United States Oil Fund, LP 1850 Mt. Diablo Boulevard, Suite 640 Walnut Creek, CA 94596

> Re: United States Oil Fund, LP Registration Statement on Form S-3 Filed April 20, 2020 File No. 333-237750

Dear Mr. Love:

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 Justin Dobbie at (202) 551-3469 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance