

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

August 15, 2024

Safra Catz Chief Executive Officer Oracle Corp 2300 Oracle Way Austin, TX 78741

**Re: Oracle Corp** 

Form 10-K for the Year Ended May 31, 2024

Response dated August 9, 2024

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