

December 10, 2020

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

Resources Corporation
Statement on Form S-1
2020

Re: California
Registration
Filed December 4,
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.