



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

December 6, 2007

Mr. Stephen Chazen  
Chief Financial Officer  
Occidental Petroleum Corporation  
10889 Wilshire Blvd.,  
Los Angeles, CA 90024

**Re: Occidental Petroleum Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 27, 2007  
Response Letter Dated July 25, 2007  
File No. 1-09210**

Dear Mr. Chazen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief