

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

June 23, 2008

Mr. Ray R. Irani Chief Executive Officer Occidental Petroleum Corporation 10889 Wilshire Blvd. Los Angeles, CA 90024

RE: Occidental Petroleum Corporation

Form 10-K for the Year Ended December 31, 2007

Filed February 22, 2008

Response Letter Dated May 14, 2008

File No. 1-09210

Dear Mr. Irani:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director

cc: J. Cannarella

J. Madison