

December 20, 2005

Via Facsimile and EDGAR

H. Roger Schwall
Assistant Director
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington D.C. 20549-0408

Re: Occidental Petroleum Corporation
Registration Statement on Form S-4 (File No. 333-129721)

Dear Mr. Schwall:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933 (the "Securities Act"), Occidental Petroleum Corporation (the "Registrant") hereby respectfully requests that the effective date of the above-captioned Registration Statement on Form S-4 (the "Registration Statement") be accelerated to, and that the Registration Statement be declared effective on Tuesday, December 20, 2005, 3:00 p.m. (Eastern Standard Time), or as soon thereafter as is practicable.

In the event that there is any change in the acceleration request set forth in the preceding paragraph, the Registrant will promptly notify the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") of such change, in which case the Registrant may be making an oral request for acceleration of the effectiveness of the Registration Statement, as amended, in accordance with Rule 461 of the General Rules and Regulations under the Securities Act. Such request may be made by any officer of the Registrant or by any lawyer with Sullivan & Cromwell LLP.

The Registrant confirms that it is aware of its obligations under the Securities Act. In addition, the Registrant hereby acknowledges that

- should the Commission or the Staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

OCCIDENTAL PETROLEUM CORPORATION

By: /s/ Donald P. de Brier

Name: Donald P. de Brier

Title: Executive Vice President, General Counsel and
Secretary

cc: Alison S. Ressler
Patrick S. Brown
(Sullivan & Cromwell LLP)