

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

DI VISION OF  
CORPORATI ON FI NANCE

July

08, 2019

Carl C. Icahn  
Chairman  
Icahn Enterprises L.P.  
767 Fifth Avenue, 47th Floor  
New York, New York 10153

Re: Occidental Petroleum Corporation  
PREC14A preliminary proxy statement filing made on Schedule

14A

Filed on June 26, 2019 by Barberry Corp. et al.  
File No. 001-09210

Dear Mr. Icahn,

We have reviewed the above-captioned filing, as well as the  
correspondence you sent  
dated July 3, 2019, and have the following additional comments. Some of our  
comments may ask  
for additional information so that we may better understand the disclosure.

Please respond to this letter by amending the filing and/or by  
providing the requested  
information. After reviewing any amendment to the filing and any information  
provided in response  
to these comments, we may have additional comments. If you do not believe our  
comments apply to  
your facts and circumstances, and/or do not believe an amendment is  
appropriate, please tell us why  
in a written response.

Preliminary Proxy Statement filed on Schedule 14A

1. We recognize that the instant solicitation is not asking security holders  
to vote on any of the  
proposals delineated in the request solicitation statement, but noticed  
that the type of  
proposals that might be presented would implicate Rule 14a-4(a)(3) if  
introduced now.

Given that only the Board is authorized to expand the number of directors  
on the Board,

Proposal 1E is invalid unless Proposal 3 is first approved by the  
stockholders. Proposal 3

sets forth amendments to the By-laws which would allow a majority of  
stockholders to adopt  
a resolution to set the number of directors on the Board. Please reflect  
Proposal 1E to reflect  
its dependence upon the successful passage of Proposal 3, or advise.

2. Please revise the request solicitation statement to explain how nominees  
will be determined

to actually become a director if more director nominees are elected  
pursuant to Proposals

2A 2D than existing directors are removed pursuant to Proposals 1A 1D (and  
either

Proposal 1E or Proposal 3 is not approved), or advise us why no changes  
are necessary.

Carl C. Icahn  
Icahn Enterprises L.P.

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3. Please revise the description of Proposal 4 to remove the implication that  
the participants are

seeking to mandate that the Board create a committee that will have its  
membership partially

determined via a by-law provision given that such a mandate, if Proposal 4  
were to be

construed as such and passed, may be interpreted as impermissibly infringing upon the directors' substantive authority to manage the business and affairs of Occidental under Sections 141(a) and 141(c)(2) of the DGCL, or advise.

4. Please revise the description of Proposal 5 to direct security holders to the exact location(s) within Exhibit D that are the subject of the proposed change should a Record Date be fixed.

At present, no changes appear to have been made to the text of Article III, Section 3 in Exhibit D, which exhibit appears to be using a since superseded edition of the By-laws.

5. Please make similar revisions to Proposals 6 and 7 to reflect more exactly where in Exhibit E changes have been made to reflect how the changes specified by the proposals would appear in an amended charter. At present, Exhibit E does not distinguish between which proposed changes are the subject of Proposal 6 and which are the subject of Proposal 7.

Annex B | Two Year Summary Table

6. Please reconcile the disclosure in footnote # 1 that indicates forward contracts were executed on June 21, 2019 with the disclosure in the background section that indicates forward contracts were executed on June 22, 2019.

Exhibit B-2

7. Please reconsider the reference in this exhibit to "proposals set forth in full under `Plans for the Special Meeting'". No such section exists in the request solicitation statement. Please revise or advise.

We remind you that the participants are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or inaction by the staff.

You may contact me at (202) 551-3266 with any questions.

Sincerely,

/s/ Nicholas P.

Panos

Nicholas P. Panos  
Senior Special

Counsel

Office of Mergers

& Acquisitions

cc: Andrew Langham, Esq.