

DIVISION OF CORPORATION FINANCE

September 1, 2011

<u>Via E-mail</u> Mr. James M. Lienert Chief Financial Officer Occidental Petroleum Corporation 10889 Wilshire Blvd. Los Angeles, CA 90024

> Re: Occidental Petroleum Corporation Form 10-K for the Fiscal Year Ended December 31, 2010 Filed February 24, 2011 Response Letter Dated May 17, 2011 Response Letter Dated June 29, 2011 File No. 001-9210

Dear Mr. Lienert:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner Senior Assistant Chief Accountant