

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

DI VISION OF  
CORPORATI ON FI NANCE

July 3,

2019

Vicki Hollub  
President and Chief Executive Officer  
Occidental Petroleum Corporation  
5 Greenway Plaza Suite 110  
Houston, Texas 77046

Re: Occidental Petroleum Corporation  
PREC14A preliminary revocation solicitation statement on  
Schedule 14A  
Filed on July 2, 2019 by Occidental Petroleum Corporation  
File No. 001-09210

Dear Ms. Hollub,

We have reviewed the above-captioned filing, and have the following  
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. 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.

After reviewing any amendment to the filing and any information  
provided in response to  
these comments, we may have additional comments.

Schedule 14A

1. The legend required by Rule 14a-6(e)(1) regarding identification of the  
proxy statement as  
"preliminary" similarly should appear on the first page of the proxy  
statement, as defined in  
Rule 14a-1(g), as distinguished from correspondence to shareholders. The  
correspondence to  
shareholders is not required to be disclosed in the instant filing under  
Rule 14a-101. Please  
revise the proxy statement, in Amendment No. 1, in light of the  
permissibility under Rule  
14a-3(a) for the registrant to lawfully solicit while using a preliminary  
proxy statement.

2. Please advise us, with a view toward revised disclosure, how the  
registrant complied with  
Item 6(b) regarding the record date or absence thereof. To the extent the  
right to give the  
solicited request is not considered a vote or consent, please advise us of  
the basis for that  
conclusion and any criteria to be used in determining who is eligible to  
give the request.

Form of Revocation Card

3. Please advise us, how the registrant complied with Rule 14a-4(e). At  
present, it appears as  
though the registrant has only attempted to comply by representing in bold  
typeface that any  
previously executed requests will be revoked unless the shareholder has  
specified otherwise.

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4. Please advise us, with a view toward revised disclosure, of the purpose of  
the representation  
in bold typeface that successful execution of the revocation card will be

"deemed to have  
revoked" any previously executed written requests. Alternatively, please  
revise to make  
clear, if true, that a properly signed and dated revocation card will revoke  
a previously  
executed written request without further qualification.

Effect of the White Revocation Card, page 9

5. Please advise of the necessity of using the formulation "deemed to have  
requested" on page

10, or revise to remove the implication that an interpretive or other  
assessment must be first  
undertaken before an executed written request will be treated as an  
unqualified request.

6. Please refer to the following formulation on page 10: "...or deemed revoked  
by a reduction

in the number of shares that you hold..." Please revise to remove the  
implication that a  
simple reduction in the amount of shares held will result in a written  
request being entirely  
revoked instead of partially revoked in proportion to the amount of shares  
no longer held.

We remind you that the registrant is responsible for the accuracy and  
adequacy of its  
disclosures, notwithstanding any review, comments, action or absence of action  
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: Faiza J. Saeed