

May 21, 2024

Sunil Mathew
Senior Vice President and Chief Financial Officer
Occidental Petroleum Corporation
5 Greenway Plaza, Suite 110
Houston, Texas 77046

Petroleum Corporation

Fiscal Year Ended December 31, 2023

Re: Occidental

Form 10-K for

File No. 001-09210

Dear Sunil Mathew:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation