



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 19, 2007

Mr. Stephen Chazen
Chief Financial Officer
Occidental Petroleum Corporation
10889 Wilshire Blvd.,
Los Angeles, CA 90024

**Re: Occidental Petroleum Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 27, 2007
Response Letter Dated April 4, 2007
File No. 1-09210**

Dear Mr. Chazen:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Engineering Comments

Business and Properties, page 3

Oil and Gas Segment, page 11

1. You cite a number of fields but include very little production and no reserve information by field other than Elk Hills. Please revise your document to include the information required for extractive enterprises for individual properties. See Item 102 of Regulation S-K.

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Middle East/North Africa, page 12

Dolphin Project, page 12

2. You indicate that you have booked about one-half the total proved reserves booked as proved to date as proved developed non-producing reserves. Please tell us when these reserves were first booked as proved and the circumstances as to why you booked these reserves as proved developed.

Standardized Measure of Discounted Future Net Cash Flows, page 83

3. Reconcile for us the fact that you report in 2006 for the United States your operating costs were \$12.83 per BOE of production but in SMOG your future operating costs for the United States calculates to about \$23.88 per BOE of U.S. reserves.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Jim Murphy, Petroleum Engineer at (202) 551-3703, if you have questions regarding these comments. Please contact me at (202) 551-3683 with any other questions.

Sincerely,

Jill S. Davis
Branch Chief