



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 6, 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 July 25, 2007
File No. 1-09210**

Dear Mr. Chazen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief