



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 23, 2008

Mr. Ray R. Irani  
Chief Executive Officer  
Occidental Petroleum Corporation  
10889 Wilshire Blvd.  
Los Angeles, CA 90024

**RE: Occidental Petroleum Corporation  
Form 10-K for the Year Ended December 31, 2007  
Filed February 22, 2008  
Response Letter Dated May 14, 2008  
File No. 1-09210**

Dear Mr. Irani:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: J. Cannarella  
J. Madison