



DIVISION OF  
CORPORATION FINANCE

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

July 24, 2020

Robert Peterson  
Senior Vice President & Chief Executive Officer  
Occidental Petroleum Corporation  
5 Greenway Plaza  
Suite 110  
Houston, TX 77046

**Re: Occidental Petroleum Corporation**  
**Form 10-K for the fiscal year ended December 31, 2019**  
**filed February 28, 2020**  
**File No. 001-09210**

Dear Mr. Peterson:

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