



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