



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2024

Sunil Mathew  
Senior Vice President and Chief Financial Officer  
Occidental Petroleum Corporation  
5 Greenway Plaza, Suite 110  
Houston, Texas 77046

**Re: Occidental Petroleum Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-09210**

Dear Sunil Mathew:

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