



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 28, 2017

Via E-Mail

Cedric W. Burgher  
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, 2016  
Filed February 23, 2017  
File No. 001-09210**

Dear Mr. Burgher:

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,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources