

CELANESE CORP

FORM S-8

(Securities Registration: Employee Benefit Plan)

Filed 04/23/09

| | |
|-------------|--|
| Address | 222 W. LAS COLINAS BLVD., SUITE 900N IRVING, TX, 75039-5421 |
| Telephone | 972-443-4000 |
| CIK | 0001306830 |
| Symbol | CE |
| SIC Code | 2820 - Plastic Material, Synthetic Resin/Rubber, Cellulos (No Glass) |
| Industry | Commodity Chemicals |
| Sector | Basic Materials |
| Fiscal Year | 12/31 |

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

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Celanese Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

98-0420726

(I.R.S. Employer Identification No.)

1601 West LBJ Freeway

Dallas, TX 75234-6034

(Address of Principal Executive Offices)

Celanese Corporation Deferred Compensation Plan

(Full title of the plans)

Gjon N. Nivica, Jr.

Senior Vice President, General Counsel and Corporate Secretary

1601 West LBJ Freeway

Dallas, TX 75234-6034

(Name and address of agent for service)

(972) 443-4000

(Telephone number, including area code, of agent for service)

Copies to:

Barbara L. Becker, Esq.

Gibson, Dunn & Crutcher LLP

200 Park Avenue

New York, NY 10166-0193

(212) 351-4000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Securities Exchange Act of 1934, as amended. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

| Title of Each Class of Securities to be Registered | Amount to be Registered | Proposed Maximum Offering Price Per Share (1) | Proposed Maximum Aggregate Offering Price (1) | Amount of Registration Fee (1) |
|---|-------------------------|---|---|--------------------------------|
| Celanese Corporation Deferred Compensation Plan Obligations (2) | \$10,000,000 | 100% | \$10,000,000 | \$558.00 |

- (1) Estimated solely for the purpose of the registration fee pursuant to Rule 457(h) under the Securities Act.
 - (2) The Celanese Corporation Deferred Compensation Plan Obligations are unsecured obligations of the Company to pay deferred compensation in the future in accordance with the terms of its Celanese Corporation Deferred Compensation Plan.
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EXPLANATORY NOTE

This Registration Statement on Form S-8 (the “Registration Statement”) is filed by Celanese Corporation, a Delaware corporation (the “Company” or the “Registrant”), relating to obligations of the Company to pay compensation deferred in accordance with the Company’s Celanese Corporation Deferred Compensation Plan (the “Deferred Compensation Plan”).

**PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

Item 1. Plan Information*

Item 2. Registrant Information and Employee Plan Annual Information*

* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”), and the Note to Part I of Form S-8.

**PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

Item 3. Incorporation of Certain Documents by Reference

The following documents, which have heretofore been filed by the Company with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act, and pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference herein and shall be deemed to be a part hereof:

- (a) The Company’s annual report on Form 10-K filed pursuant to Sections 13(a) or 15(d) of the Exchange Act, containing audited financial statements for the Company’s fiscal year ended December 31, 2008, as filed with the Commission on February 13, 2009; and
- (b) All other reports filed by the Company pursuant to Section 13(a) or 15(d) of the Exchange Act since December 31, 2008, including the Company’s Current Reports on Form 8-K filed with the Commission on January 6, 2009; January 21, 2009; January 26, 2009; February 2, 2009; February 12, 2009; March 2, 2009; March 10, 2009; March 27, 2009; and April 3, 2009.

In addition, all documents subsequently filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, unless specifically stated to the contrary, none of the information that the Company discloses under Items 2.02 or 7.01 of any Current Report on Form 8-K that it may from time to time furnish to the Securities and Exchange Commission will be incorporated by reference into, or otherwise included in, this Registration Statement.

Any statement, including financial statements, contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or therein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

The Company’s Exchange Act file number with the Commission is 001-32410.

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Item 4. Description of Securities

Under the Deferred Compensation Plan, the Company provides its senior employees and directors with the opportunity to elect to defer a portion of their base salary, bonus and director fees in exchange for a future payment amount equal to their deferrals plus or minus certain amounts based upon the market performance of specified measurement funds selected by the participant. The obligations of the Company under the Deferred Compensation Plan (the “Plan Obligations”) are unsecured general obligations of the Company to pay the compensation deferred in accordance with the terms of the Deferred Compensation Plan, along with any amounts deemed credited or debited on the deferrals, and the rights of the participants in the Deferred Compensation Plan shall be no greater than those of unsecured general creditors of the Company. The Deferred Compensation Plan may be amended, modified or terminated, except that no amendment, modification or termination shall have any retroactive effect to decrease the value of a participant’s vested account balance. Up to \$10,000,000 of Plan Obligations are being registered under this Registration Statement.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 6. Indemnification of Directors and Officers

The Delaware General Corporation Law, or DGCL, authorizes corporations to limit or eliminate the personal liability of directors to corporations and their stockholders for monetary damages for breaches of directors’ fiduciary duties. The Company’s Second Amended and Restated Certificate of Incorporation (the “Certificate of Incorporation”) includes a provision that eliminates the personal liability of directors for monetary damages for actions taken as a director, except for liability:

- for breach of duty of loyalty;
- for acts or omissions not in good faith or involving intentional misconduct or knowing violation of law;
- under Section 174 of the DGCL (unlawful dividends or stock repurchases and redemptions); or
- for transactions from which the director derived improper personal benefit.

The Company’s Certificate of Incorporation and Third Amended and Restated By-laws (the “By-laws”) provide that, except in limited circumstances, the Company must indemnify its directors and officers to the fullest extent authorized by the DGCL and must pay in advance the expenses and costs incurred by its directors and officers in defense of civil, criminal, administrative, regulatory and investigative actions. The Company is authorized to carry directors’ and officers’ insurance providing indemnification for its directors, officers and certain employees for some liabilities.

The limitation of liability and indemnification provisions in the Company’s Certificate of Incorporation and By-Laws may discourage stockholders from bringing a lawsuit against directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against directors and officers, even though such an action, if successful, might otherwise benefit the Company and its stockholders.

Item 7. Exemption from Registration Claimed

Not applicable.

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Item 8. Exhibits

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---|
| 4.1 | Second Amended and Restated Certificate of Incorporation (incorporated by reference from Exhibit 3.1 to the Company's Current Report on Form 8-K filed on January 28, 2005). |
| 4.2 | Third Amended and Restated By-laws, effective as of October 23, 2008 (incorporated by reference from Exhibit 3.1 to the Company's Current Report on Form 8-K filed on October 29, 2008). |
| 5.1 | Opinion of Gibson, Dunn & Crutcher LLP. |
| 10.1 | Celanese Corporation Deferred Compensation Plan (incorporated by reference from Exhibit 10.6 to the Company's Annual Report on Form 10-K for the year ended December 31, 2007, filed on February 29, 2008). |
| 10.2 | Amendment Number One to the Celanese Corporation Deferred Compensation Plan. |
| 23.1 | Consent of KPMG LLP. |
| 23.2 | Consent of Gibson, Dunn & Crutcher LLP (incorporated by reference from exhibit 5.1). |
| 24 | Power of Attorney (contained on signature page hereto). |

Item 9. Undertakings

1. The Company hereby undertakes:

- (a) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement; notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
 - (iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that paragraphs (1)(a)(i) and (1)(a)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement;
 - (b) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof; and
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- (c) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
2. The Company hereby further undertakes that, for the purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act that is incorporated by reference in this Registration Statement shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
3. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to provisions and arrangements that exist whereby the Company may indemnify such persons against liabilities arising under the Securities Act, or otherwise, the Company has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.
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SIGNATURES

Pursuant to the requirements of the Securities Act, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Dallas, State of Texas, on this 23rd day of April, 2009.

CELANESE CORPORATION
(Registrant)

By: /s/ David N. Weidman

David N. Weidman

Chairman of the Board of Directors and Chief Executive Officer
(Principal executive officer)

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We, the undersigned officers and directors of Celanese Corporation, do hereby constitute and appoint David N. Weidman and Steven M. Sterin, and each of them acting alone, our true and lawful attorneys and agents, to do any and all acts and things in our name and on our behalf in our capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents may deem necessary or advisable to enable said Registrant to comply with the Securities Act of 1933 and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments) and supplements hereto and we do hereby ratify and confirm all that said attorneys and agents shall do or cause to be done or have done or caused to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed below by the following persons in the capacities and on the date indicated.

| <u>Name</u> | <u>Title</u> | <u>Date</u> |
|---|---|----------------|
| <u>/s/ David N. Weidman</u> David N. Weidman | Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer) | April 23, 2009 |
| <u>/s/ Steven M. Sterin</u> Steven M. Sterin | Senior Vice President and Chief Financial Officer (Principal Financial Officer) | April 23, 2009 |
| <u>/s/ Christopher W. Jensen</u> Christopher W. Jensen | Vice President and Corporate Controller (Principal Accounting Officer) | April 23, 2009 |
| <u>/s/ James E. Barlett</u> James E. Barlett | Director | April 23, 2009 |
| <u>/s/ David F. Hoffmeister</u> David F. Hoffmeister | Director | April 23, 2009 |
| <u>/s/ Martin G. McGuinn</u> Martin G. McGuinn | Director | April 23, 2009 |
| <u>/s/ Paul H. O'Neill</u> Paul H. O'Neill | Director | April 23, 2009 |
| <u>/s/ Mark C. Rohr</u> Mark C. Rohr | Director | April 23, 2009 |

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| <u>Name</u> | <u>Title</u> | <u>Date</u> |
|---|--------------|----------------|
| <u>/s/ Daniel S. Sanders</u> Daniel S. Sanders | Director | April 23, 2009 |
| <u>/s/ Farah M. Walters</u> Farah M. Walters | Director | April 23, 2009 |
| <u>/s/ John K. Wulff</u> John K. Wulff | Director | April 23, 2009 |

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| 24 | Power of Attorney (contained on signature page hereto). |

GIBSON, DUNN & CRUTCHER LLP
LAWYERS
A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

200 Park Avenue New York, New York 10166-0193
(212) 351-4000

www.gibsondunn.com

April 23, 2009

Direct Dial
(212) 351-4000

Client Matter No.
C 19783-00017

Fax No.
(212) 351-4035

Celanese Corporation
1601 West LBJ Freeway
Dallas, TX 75234-6034

Re: *Offering of Deferred Compensation Obligations pursuant to the Celanese Corporation Deferred Compensation Plan*

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 (the "Registration Statement"), of Celanese Corporation, a Delaware corporation (the "Company"), to be filed with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), in connection with the offering by the Company of up to an aggregate of \$10,000,000 of deferred compensation obligations ("Deferred Compensation Obligations") to be issued under the Celanese Corporation Deferred Compensation Plan (the "Plan").

In addition to examining the Registration Statement, we have examined the Plan and the originals, or photostatic or certified copies, of such records of the Company and certificates of officers of the Company and of public officials and such other documents as we have deemed relevant and necessary as the basis for the opinion set forth below. We also have made such other investigations as we have deemed relevant and necessary or appropriate in connection with the opinion hereinafter set forth.

In our examination, we have assumed the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies. We have also assumed that there are no agreements or understandings between or among the Company and any participants in the Plan that would expand, modify or otherwise affect the terms of the Plan or the respective rights or obligations of the participants thereunder. Finally,

we have assumed the accuracy of all other information provided to us by the Company during the course of our investigations, on which we have relied in issuing the opinion expressed below.

Based upon the foregoing examination and in reliance thereon, and subject to the qualifications, assumptions and limitations stated herein and in reliance on the statements of fact contained in the documents that we have examined, we are of the opinion that the Deferred Compensation Obligations, when issued in accordance with the terms of the Deferred Compensation Plan, will constitute legal, valid and binding obligations of the Company.

The opinion set forth herein is subject to the following assumptions, qualifications, limitations and exceptions:

A. The opinion set forth above is subject to (i) the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditors' rights generally, including, without limitation, the effect of statutory or other laws regarding fraudulent transfers or preferential transfers and (ii) general principles of equity, including concepts of materiality, reasonableness, good faith and fair dealing and the possible unavailability of specific performance, injunctive relief or other equitable remedies regardless of whether enforceability is considered in a proceeding in equity or at law.

B. We express no opinion regarding the effectiveness of any waiver (whether or not stated as such) contained in the Plan of the rights of any party, or duties owing to it, that is broadly or vaguely stated or does not describe the right or duty purportedly waived with reasonable specificity or any provision in the Plan relating to indemnification, exculpation or contribution.

C. We render no opinion herein as to matters involving the laws of any jurisdiction other than the United States of America and the Delaware General Corporation Law. We are not admitted to practice in the State of Delaware; however, we are generally familiar with the Delaware General Corporation Law as currently in effect and have made such inquiries as we consider necessary to render the opinion above. This opinion is limited to the effect of the current state of the laws of the United States of America and, to the limited extent set forth above, the Delaware General Corporation Law and the facts as they currently exist.

We consent to the filing of this opinion as an exhibit to the Registration Statement, and we further consent to the use of our name under the caption "Legal Matters" in the Registration Statement and the prospectus that forms a part thereof. In giving these consents, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission.

GIBSON, DUNN & CRUTCHER LLP

Celanese Corporation

April 23, 2009

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Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP

AMENDMENT NUMBER ONE

to the

CELANESE CORPORATION DEFERRED COMPENSATION PLAN

WHEREAS, Celanese Corporation (the “Company”) previously adopted the Celanese Corporation Deferred Compensation Plan (the “Plan”) effective January 1, 2008;

WHEREAS, Section 12.2 of the Plan provides that the Company may amend the Plan at any time; and

WHEREAS, the Compensation Committee of the Company’s Board of Directors has determined that it is in the best interests of the Company to amend the Plan in the manner set forth below, and has directed that the Plan’s administrative committee (the “Committee”) prepare and sign such amendment.

NOW, THEREFORE, the Plan is amended as follows:

1. Sections 5.1 and 5.2 are deleted and replaced with the following:
 - 5.1 **Change in Control Benefit**. Notwithstanding anything herein to the contrary, a Participant shall receive his or her Account Balance from the Company in the form of a lump sum payment in the event that a Change in Control occurs prior to the Participant’s Separation from Service, Disability or death (the “Change in Control Benefit”). The Benefit Distribution Date for the Change in Control Benefit shall be the date on which the Change in Control occurs.
 - 5.2 **Payment of Change in Control Benefit**. The Change in Control Benefit shall be calculated as of the close of business on or around the Participant’s Benefit Distribution Date, as determined by the Committee, and paid to the Participant no later than 30 days after the Participant’s Benefit Distribution Date.
 2. The following subparagraph (d) is added to Section 6.2:
 - (d) If a Participant’s vested Account Balance does not exceed \$15,000 at the time the Participant Separates from Service under this Article 6, then notwithstanding the foregoing provisions of this Article 6 or any election by the Participant to the contrary, the Participant’s vested Account Balance shall be paid to the Participant in a lump sum no later than 60 days after the Benefit Distribution Date described in Section 6.1(a). The provisions of this Section 6.2(d) shall not apply to the Participant’s vested Account Balance unless the Participant’s vested Account Balance and his or her interest in all other plans, agreements, methods, programs or arrangements that must be aggregated under Treasury
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Regulation Section 1.409A-1(c)(2) do not exceed \$15,000 on an aggregated basis, and all such other interests are terminated and liquidated in their entirety at the same time as the lump sum payment under this Section 6.2(b).

3. The following sentence is added to Section 12.2:

In addition, the Committee may amend the Plan to the extent necessary to accept a transfer of benefit liabilities from the Celanese Americas Supplemental Retirement Savings Plan and to incorporate that plan's eligibility, benefit and payment provisions in the event that Celanese Americas Corporation approves a transfer of the Celanese Americas Supplemental Retirement Savings Plan's benefits and liabilities to this Plan.

The changes made by this amendment are effective on the date set forth below.

IN WITNESS WHEREOF, this Amendment Number One is signed this 11th day of December, 2008.

**CELANESE CORPORATION DEFERRED
COMPENSATION PLAN COMMITTEE**

For the Committee

By: /s/ Patrick Carroll
Patrick Carroll

ATTEST: /s/ Jan Dean
Jan Dean

The Board of Directors and Shareholders
Celanese Corporation:

We consent to the incorporation by reference in this registration statement on Form S-8 of Celanese Corporation of our report dated February 12, 2009, with respect to the consolidated balance sheets of Celanese Corporation as of December 31, 2008 and 2007, and the related consolidated statements of operations, shareholders' equity and comprehensive income (loss), and cash flows for each of the years in the three-year period ended December 31, 2008, and the effectiveness of internal control over financial reporting as of December 31, 2008, which report appears in the December 31, 2008 annual report on Form 10-K of Celanese Corporation.

Our report dated February 12, 2009 contains explanatory paragraphs related to the Company's adoption of Statement of Financial Accounting Standards No. 157, *Fair Value Measurements*, which was adopted during the year ended December 31, 2008, to the Company's adoption of Financial Standards Board Interpretation No. 48, *Accounting for Uncertainties in Income Taxes*, which was adopted during the year ended December 31, 2007, and Statement of Financial Accounting Standards No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans*, and Statement of Financial Accounting Standards No. 123 (revised 2004), *Share-Based Payment*, both of which were adopted during the year ended December 31, 2006.

/s/ KPMG LLP

Dallas, Texas
April 23, 2009