

CELANESE CORP

FORM S-1MEF

(Registration of Additional Securities (up to 20%))

Filed 01/20/05

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

As filed with the Securities and Exchange Commission on January 20, 2005

Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-1
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)

2673

(Primary Standard Industrial
Classification Code Number)

98-0420726

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

1601 West LBJ Freeway
Dallas, TX 75234-6034
(972) 443-4000

(Address, including zip code, and telephone number, including area code, of registrants' principal executive offices)

Secretary
550 U.S. Highway 202/206
Bedminster, NJ 07921-1590
(908) 901-4500

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

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New York, New York 10017-3954
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Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement is declared effective.

If any of the securities being registered on this Form are being offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the

Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Amount of Registration Fee
Convertible Perpetual Preferred Stock, par value \$.01 per share	1,600,000 shares	\$25.00	\$40,000,000	\$4,708
Series A Common Stock, par value \$.0001 per share ⁽²⁾	—	—	—	—
Total			\$40,000,000	\$4,708

(1) Estimated solely for the purpose of calculating the registration fee under Rule 457(a) of the Securities Act of 1933, as amended (the "Securities Act").

(2) Includes shares of our Series A common stock that are issuable upon conversion or exchange of the convertible perpetual preferred stock registered hereby or otherwise issuable pursuant to the terms thereof. Pursuant to Rule 416 under the Securities Act the number of shares registered includes an indeterminate number of shares of our Series A common stock issuable upon conversion or exchange of the convertible perpetual preferred stock, as this amount may be adjusted as a result of stock splits, stock dividends and antidilution provisions. We will not receive additional consideration in connection with the conversion into or exchange for our Series A common stock by the holders of the convertible perpetual preferred stock, and therefore, no registration fee is required pursuant to Rule 457 (i) for such shares of our Series A common stock registered hereby.

EXPLANATORY NOTE

This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended ("Rule 462(b)"), and includes the registration statement facing page, this page, the signature page, an exhibit index and the report on financial statement schedule and consent of independent registered public accounting firm. Pursuant to Rule 462(b), the contents of the registration statement on Form S-1 (File No. 333-120187) of Celanese Corporation, including the exhibits thereto and each of the documents incorporated by reference therein, are incorporated by reference into this registration statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Celanese Corporation has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of New York, state of New York, on January 20, 2005.

CELANESE CORPORATION

By: /s/ CORLISS J. NELSON

Name: Corliss J. Nelson
Title: Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on January 20, 2005.

Signature	Title
/s/ DAVID N. WEIDMAN	
David N. Weidman	Chief Executive Officer (Principal Executive Officer), Director
/s/ CORLISS J. NELSON	
Corliss J. Nelson	Chief Financial Officer (Principal Financial Officer, Principal Accounting Officer)
/s/ CHINH E. CHU	
Chinh E. Chu	Chairman of the Board of Directors
*	
James Barlett	Director
*	
William H. Joyce	Director
*	
Anjan Mukherjee	Director
*	
Paul H. O'Neill	Director
*	
Hanns Ostmeier	Director
*	
James A. Quella	Director
*	
Daniel S. Sanders	Director

*By: /s/ CORLISS J. NELSON

Corliss J. Nelson
Attorney-in-Fact

EXHIBITS

All exhibits filed with or incorporated by reference in Registration Statement No. 333-120187 are incorporated by reference into, and shall be deemed part of, this registration statement, except the following, which is filed herewith.

Exhibit Number	Description of Document
23.2	Report and consent of KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft Wirtschaftsprüfungsgesellschaft

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**Report on Financial Statement Schedule and Consent of Independent Registered
Public Accounting Firm**

The Supervisory Board and Board of Management
Celanese AG:

The audits referred to in our report dated August 31, 2004, except for paragraph one of Note 28 which is as of October 6, 2004, paragraph two of Note 28 which is as of October 26, 2004, and paragraph three of Note 28 which is as of December 31, 2004, included the related consolidated financial statement schedule for each of the years in the three-year period ended December 31, 2003, included in the registration statement. This consolidated financial statement schedule is the responsibility of Celanese's management. Our responsibility is to express an opinion on this consolidated financial statement schedule based on our audits. In our opinion, such consolidated financial statement schedule, when considered in relation to the basic consolidated financial statements taken as a whole, presents fairly in all material respects the information set forth therein.

We consent to the use of our reports incorporated by reference herein and to the reference to our firm under the heading "Experts" in the prospectus incorporated by reference herein.

Our report dated August 31, 2004, except for paragraph one of Note 28 which is as of October 6, 2004, paragraph two of Note 28 which is as of October 26, 2004, and paragraph three of Note 28 which is as of December 31, 2004, contains explanatory paragraphs that state that (a) Celanese changed from using the last-in, first-out or LIFO method of determining cost of inventories at certain locations to the first-in, first-out or FIFO method as discussed in Note 3 to the consolidated financial statements, (b) Celanese adopted Statement of Financial Accounting Standards ("SFAS") No. 143, "Accounting for Asset Retirement Obligations", effective January 1, 2003, adopted Financial Accounting Standards Board Interpretation No. 46 (Revised), "Consolidation of Variable Interest Entities—an interpretation of ARB No. 51", effective December 31, 2003, adopted SFAS No. 142, "Goodwill and Other Intangible Assets", effective January 1, 2002, early adopted SFAS No. 146, "Accounting for Costs Associated with Exit or Disposal Activities", effective October 1, 2002, and changed the actuarial measurement date for its Canadian and U.S. pension and other postretirement benefit plans in 2003 and 2002, respectively, and (c) we also have reported separately on the consolidated financial statements of Celanese for the same periods, prior to the change from the LIFO to the FIFO method of determining cost of inventories. Those consolidated financial statements were presented separately using the U.S. dollar and the euro as the reporting currency.

/s/ KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft Wirtschaftsprüfungsgesellschaft

Frankfurt am Main
January 20, 2005

[Exhibit 23.2](#)